



7505 S Holden Street  
Midvale, UT 84047  
801-567-7200  
Midvale.Utah.gov

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## MIDVALE CITY COUNCIL REGULAR MEETING

### AGENDA

August 19, 2025

**Public Notice Is Hereby Given** that the **Midvale City Council** will hold a regular meeting on **August 19, 2025** at Midvale City Hall, 7505 South Holden Street, Midvale, Utah as follows:

#### **Electronic & In-Person City Council Meeting**

This meeting will be held electronically and in-person. **Public comments may be submitted electronically to the City Council at Midvale.Utah.gov/PublicComment by 5:00 p.m. on August 18, 2025.**

Link for City Council Meeting: <https://events.teams.microsoft.com/event/9e7c0bb3-3fcf-467e-953a-f4ec9044c642@e1c3fb62-ccfe-4639-8865-8275028adaee>

Link for step by step instructions on how to join the meeting:

[https://scribeshow.com/viewer/Register\\_for\\_a\\_Microsoft\\_Teams\\_Event\\_and\\_Join\\_It\\_LvZFufBwTN64RmxAZ51A\\_g](https://scribeshow.com/viewer/Register_for_a_Microsoft_Teams_Event_and_Join_It_LvZFufBwTN64RmxAZ51A_g)

The meeting will be broadcast on **You-Tube (Midvale.Utah.gov/YouTube)**

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### **6:00 p.m. - REGULAR MEETING**

#### **I. GENERAL BUSINESS**

- A. WELCOME AND PLEDGE OF ALLEGIANCE
- B. ROLL CALL

#### **II. PUBLIC COMMENTS**

Any person wishing to comment on any item not otherwise scheduled for a public hearing on the agenda may address the City Council at this point by stepping to the microphone and giving their name for the record. **Comments should be limited to not more than three (3) minutes unless additional time is authorized by the City Council.** Citizen groups will be asked to appoint a spokesperson. This is the time and place for any person who wishes to comment on issues not scheduled for public hearing. Items brought forward to the attention of the City Council will be turned over to staff to provide a response outside of the City Council meeting.

#### **III. PUBLIC HEARING**

- A. Public Hearing to Consider Levying a Midvale City Public Safety Property Tax for Calendar Year 2025 and Levying Taxes upon all Real and Personal Property within the Corporate Boundaries of Midvale City, Utah — **[Mariah Hill, Administrative Services Director]**

**ACTION:** Consider Ordinance No. 2025-O-13 Levying a Midvale City Public Safety Property Tax for Calendar Year 2025 and Levying Taxes upon all Real and Personal Property within the Corporate Boundaries of Midvale City, Utah.

**IV. ACTION ITEM**

- A. Consider **Resolution No. 2025-R-47** Adopting the Final Operating and Capital Budgets for Midvale City, State of Utah, for the Fiscal Year ending June 30,2026 — **[Mariah Hill, Administrative Services Director]**

**V. POSSIBLE CLOSED SESSION**

The City Council may, by motion, enter into a Closed Session for:

- A. Discussion of the Character, Professional Competence or Physical or Mental Health of an Individual;
- B. Strategy sessions to discuss pending or reasonably imminent litigation;
- C. Strategy sessions to discuss the purchase, exchange, or lease of real property;
- D. Discussion regarding deployment of security personnel, devices, or systems; and
- E. Investigative proceedings regarding allegations of criminal misconduct.

**VI. ADJOURN**

*In accordance with the Americans with Disabilities Act, Midvale City will make reasonable accommodations for participation in the meeting. Request assistance by contacting the City Recorder at 801-567-7207, providing at least three working days advance notice of the meeting. TTY 711*

*The agenda was posted in the City Hall Lobby, on the City's website at [Midvale.Utah.gov](http://Midvale.Utah.gov) and the State Public Notice Website at [pmn.utah.gov](http://pmn.utah.gov). Council Members may participate in the meeting via electronic communications. Council Members' participation via electronic communication will be broadcast and amplified so other Council Members and all other persons present in the Council Chambers will be able to hear or see the communication.*

**Date Posted: August 14, 2025**

**Rori L. Andreason, MMC  
H.R. Director/City Recorder**



## MIDVALE CITY COUNCIL SUMMARY REPORT

**Meeting Date: August 19, 2025**

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**ITEM TYPE: Public Hearing and Action**

**SUBJECT: Consider Ordinance No. 2025-O-13 Levying a Midvale City Public Safety Property Tax for Calendar Year 2025 and Levying Taxes upon all Real and Personal Property within the Corporate Boundaries of Midvale City, Utah**

**SUBMITTED BY: Mariah Hill, Administrative Services Director**

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### **SUMMARY:**

For tax year 2025, the City Council adopted Resolution 2025-R-41 adopting the Certified Tax Rate calculated by the Salt Lake County Auditor for general operations. In addition, the City Council adopted a resolution proposing to levy a new property tax specifically for public safety services, as authorized under Utah State Code §10-6-133.4. The proposed Midvale City Public Safety Property Tax rate is 0.000249, which is projected to generate approximately \$940,561 in new property tax revenue. These funds will be allocated to a special revenue fund and used exclusively for public safety-related expenses.

The largest portion of the City's public safety budget is dedicated to law enforcement services provided by the Unified Police Department (UPD). For Fiscal Year 2026, the cost of these services is projected at \$14,150,127. The proposed public safety tax will cover the FY2026 cost increase from UPD (\$473,143 or 3.46%) and an additional 3% of the prior year's cost (\$467,418). The remaining public safety expenses (\$13,690,975) will be funded through a transfer from the City's General Fund.

Based on the 2025 average residential home value in Midvale of \$492,000—with a taxable value of \$270,600—the proposed public safety property tax would increase the average annual property tax bill by approximately \$67.38.

Multiple notices have been published or are scheduled to be published, and the public hearing is scheduled for August 19, 2025, at 6:00 p.m. at Midvale City Hall, which satisfies the truth-in-taxation requirements.

**PLAN COMPLIANCE: N/A**

### **FISCAL IMPACT:**

The proposed Midvale City Public Safety property tax will generate \$940,561 in new property tax revenue and will fund a portion of the City's public safety service costs.

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### **STAFF'S RECOMMENDATION AND MOTION:**

Staff recommends approval of Ordinance 2025-O-13.

*I move that we adopt Ordinance 2025-O-13, Levying a Midvale City Public Safety Property Tax at a rate of .000249 for Calendar Year 2025.*

**Attachments:**

Ordinance 2025-O-13.

**MIDVALE CITY, UTAH**  
**ORDINANCE NO. 2025-O-13**

**AN ORDINANCE LEVYING A MIDVALE CITY PUBLIC SAFETY  
PROPERTY TAX FOR CALENDAR YEAR 2025**

**WHEREAS**, Utah Code Ann. Section 10-6-133 requires the governing body of each City to set the real and personal property tax levy for various municipal purposes before June 22, or September 1 in the case of a property tax rate increase under Sections 59-2-919 through 59-2-923;

**WHEREAS**, the Midvale City (“City”) adopted Resolution 2025-R-41 adopting the Certified Tax Rate for the general operations for the City, as set by the Salt Lake County Auditor;

**WHEREAS**, Utah Code Ann. Section 10-6-133.4 states that a city may account separately for the revenues derived from a property tax that is lawfully levied for a specific purpose in accordance with that section;

**WHEREAS**, a city council is required to indicate through ordinance that the city levies the tax under Utah Code Ann. Section 10-6-133.4 and must indicate the specific service for which the city levies the tax;

**WHEREAS**, Utah Code Ann. Section 10-6-133.4 further requires a city to create a special revenue fund to hold the revenues collected under that section and that the city may only expend revenues from that special revenue fund for a purpose that is solely related to the provision of the service for which the fund is established;

**WHEREAS**, on June 17, 2025, the Midvale City Council adopted a proposed tax rate of .000249 for public safety services and adopted the tentative budget as the interim budget, which established and included a public safety special revenue fund to hold revenues collected through the public safety property tax levy;

**WHEREAS**, the requisite public notices have been published and the Midvale City Council held a Truth in Taxation public hearing on August 19, 2025 to provide any interested party the ability to provide testimony to the Council regarding the proposed tax rate:

**WHEREAS**, the City Council seeks to provide a stable source of funding to support public safety services for the residents of Midvale City;

**WHEREAS**, the Council finds it is necessary and in the best interests of Midvale City to levy a property tax for public safety services; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MIDVALE CITY, UTAH:**

**Section 1.** For purposes of defraying the necessary and proper expenses for Midvale City Public Safety Services, it is hereby determined that the rate of the Midvale City Public Safety Property Tax upon all real and personal property within Midvale City is set at 0.000249 and is made taxable by law in the year 2025 for the fiscal year ending June 30, 2026.

**Section 2.** Midvale City, by and through the City Council of Midvale City, hereby expressly reserves the power and right to amend the foregoing tax rate as it may deem just, proper, and appropriate under law.

**Section 3.** If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such provision shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

**Section 4.** The tax rate and levy hereinabove determined and levied shall be certified by the Administrative Services Director to the Auditor of Salt Lake County, State of Utah, and Utah State Tax Commission.

**Section 5.** This resolution shall take effect immediately upon passage.

**Adopted by the City Council of Midvale City, State of Utah,** this 19th day of August, 2025.

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Dustin Gettel, Mayor

ATTEST:

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Rori L. Andreason, MMC  
City Recorder

Voting by the Council:	“Aye”	“Nay”
Bryant Brown	_____	_____
Paul Glover	_____	_____
Bonnie Billings	_____	_____
Heidi Robinson	_____	_____
Denece Mikolash	_____	_____



## MIDVALE CITY COUNCIL SUMMARY REPORT

**Meeting Date: August 19, 2025**

**ITEM TYPE: Action**

**SUBJECT:** Consider Resolution No. 2025-R-47 Adopting the Final Operating and Capital Budgets for Midvale City, State of Utah, for Fiscal Year ending June 30, 2026

**SUBMITTED BY: Mariah Hill, Administrative Services Director**

In adopting the FY 2026 budgets there are several procedural steps that the City Council is required to take to be compliant with state statute:

1. UCA 10-6-111(1) requires the Budget Officer (City Manager) to present a tentative budget for each fund within the City. The budgets must be submitted no later than the first regularly scheduled meeting in May. The City Manager and staff presented tentative budgets for the City in a Public Hearing on Tuesday, May 6, 2025. The City Council was briefed on revenue estimates, provided an overview of the expenditures, and presented budget highlights. A detailed budget was also made available on the City's website [www.midvale.utah.gov](http://www.midvale.utah.gov).
2. UCA 10-6-111(3) further requires the City Council to adopt the tentative budget at the first regularly scheduled board meeting in May, which occurred.
3. Public hearings were held on May 6, 2025 and June 3, 2025.
4. A Resolution adopting the final budget for Midvale City will be presented for your consideration on Tuesday, August 19, 2025.

**PLAN COMPLIANCE: N/A**

### FISCAL IMPACT:

FUND	REVENUES	EXPENDITURES
General	\$27,171,559	\$27,171,559
Debt Service	\$1,755,908	\$1,755,908
Public Safety	\$14,631,536	\$14,631,536
Capital Projects	\$32,198,200	\$32,198,200
Water	\$8,519,391	\$7,944,110
Sewer	\$4,351,256	\$3,959,301
Storm Water	\$2,324,490	\$2,318,428
Sanitation	\$1,612,625	\$1,612,508
Street Lighting	\$424,623	\$197,872
Telecommunications	\$1,019,036	\$1,019,036
Information Technology	\$577,329	\$577,329
Fleet	\$2,036,913	\$2,036,913

**STAFF'S RECOMMENDATION AND MOTION:**

Staff recommends approval.

Recommended motion:

*I move we approve Resolution 2025-R-47, Adopting the Final Operating and Capital Budgets for Midvale City, State of Utah, for Fiscal Year ending June 30, 2026*

**ATTACHMENTS:**

FY2026 Final Budget Book

Resolution 2025-R-47

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**MIDVALE CITY CORPORATION  
RESOLUTION NO. 2025-R-47**

**A RESOLUTION ADOPTING THE FINAL OPERATING AND CAPITAL BUDGETS  
FOR MIDVALE CITY, STATE OF UTAH, FOR FISCAL YEAR 2026**

**WHEREAS**, State law requires the establishment of various budgets for each municipal corporation located within the State of Utah; and

**WHEREAS**, Midvale City has complied in all respects with State law, including holding public hearings, in establishing said budgets for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

**NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH**, as follows:

**SECTION ONE:** That Midvale City, a municipal corporation, hereby adopts the following final budgets for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

- A. General Fund, Section 10-6-109, Utah Code Annotated
- B. Debt Service Fund, Section 10-6-109, Utah Code Annotated
- C. Public Safety Fund, Section 10-6-109, Utah Code Annotated
- D. Capital Projects Fund, Section 10-6-109, Utah Code Annotated
- E. Water Fund, Section 10-6-135, Utah Code Annotated
- F. Sewer Fund, Section 10-6-135, Utah Code Annotated
- G. Storm Water Utility Fund, Section 10-6-135, Utah Code Annotated
- H. Street Lighting Fund, Section 10-6-135, Utah Code Annotated
- I. Sanitation Fund, Section 10-6-135, Utah Code Annotated
- J. Telecommunications Fund, Section 10-6-135, Utah Code Annotated
- K. Fleet Management Fund, Section 10-6-135, Utah Code Annotated
- L. Information Technology Fund, Section 10-6-135, Utah Code Annotated

**SECTION TWO:** That the Budget Officer is hereby directed to certify and file a copy of the final budget for each fund with the Auditor of the State of Utah within thirty (30) days after adoption.

**SECTION THREE:** That upon the final adoption, the budgets shall be in effect for the

budget year and subject to later amendment as provided by law.

**SECTION FOUR:**

1. That a certified copy of the adopted final budget shall be filed in the office of the City Recorder, 7505 S. Holden Street, Midvale, Utah and shall be available to the public during regular business hours.
2. That a copy of the adopted final budget shall be posted and made available to the public on the City's website, [www.midvale.utah.gov](http://www.midvale.utah.gov).

**SECTION FIVE:** That this Resolution shall become effective immediately upon the passage thereof.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF MIDVALE CITY, STATE  
OF UTAH,** this 19<sup>th</sup> day of August, 2025.

\_\_\_\_\_  
Dustin Gettel, Mayor

BUDGET OFFICER CERTIFICATION:

\_\_\_\_\_  
Matt Dahl, Budget Officer

ATTEST:

\_\_\_\_\_  
Rori L. Andreason, MMC, City Recorder

Voting by the City Council:	Aye	Nay
Councilmember Bonnie Billings	___	___
Councilmember Denece Mikolash	___	___
Councilmember Paul Glover	___	___
Councilmember Heidi Robinson	___	___
Councilmember Bryant Brown	___	___



# Fiscal Year 2025-2026

## Midvale City, Utah

### Final Budget



**July 1, 2025 to June 30, 2026**



# Midvale City, Utah

## Final Budget

### Fiscal Year 2025-2026

Prepared by:  
Midvale City Administration  
7505 S Holden St  
Midvale, UT 84047-7180



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# Introduction



# Elected Officials and Leadership Team

## Elected Officials



**Mayor**  
**Dustin Gettel**



**Councilmember**  
**Bonnie Billings**  
**District 1**



**Councilmember**  
**Paul Glover**  
**District 2**



**Councilmember**  
**Heidi Robinson**  
**District 3**



**Councilmember**  
**Bryant Brown**  
**District 4**

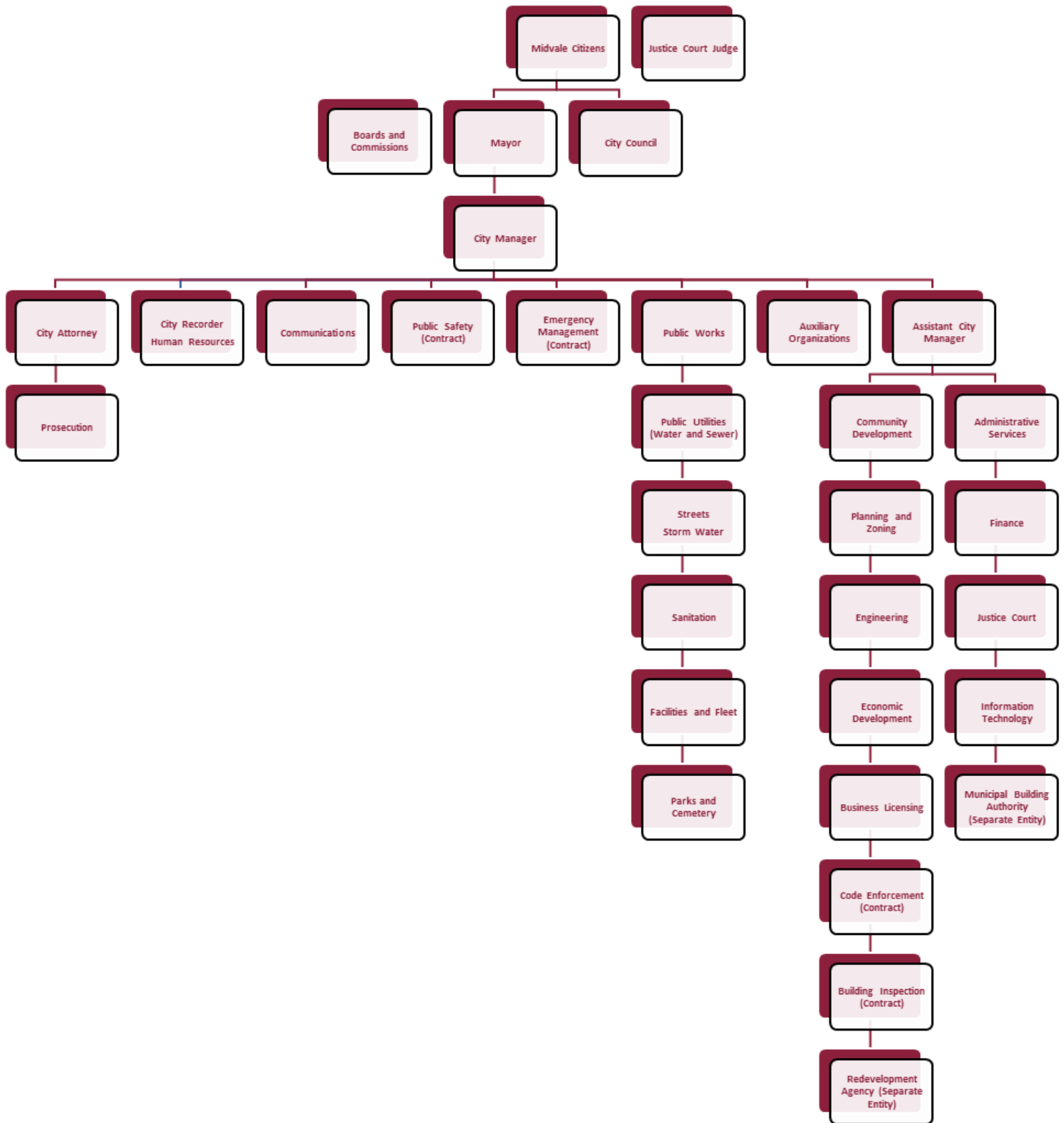


**Councilmember**  
**Denece Mikolash**  
**District 5**

## Leadership Team

City Manager.....	Matt Dahl
Assistant City Manager.....	Nate Rockwood
City Attorney.....	Garrett Wilcox
City Recorder/HR Director .....	Rori Andreason
Communications Director .....	Laura Magness
Public Works Director.....	Glen Kennedy
Community Development Director .....	Adam Olsen
Administrative Services Director .....	Mariah Hill

# Organizational Chart



# City Manager's Budget Message



I am pleased to present the Midvale City budget for Fiscal Year 2026. This budget was developed by City staff using the best available data on revenues, year-end expenditures, and financial trends. As required by Utah law, the budget will be formally filed and made available for public review. Along with the full budget book,

this letter outlines the City's financial priorities, challenges, and the steps we are taking to ensure Midvale remains strong, stable, and resilient.

Each year, the City budget reflects where we've been, where we are, and where we are going. It incorporates public input, City Council priorities, economic conditions, and strategic planning to make the best use of taxpayer dollars. Staff have worked diligently to craft a balanced, responsible budget that supports community needs, even as economic conditions become more challenging.

After two years of relative stability, Midvale is now facing renewed economic uncertainty. Sales tax—our largest revenue source—is projected to decline by 1% in Fiscal Year 2026. Because Midvale relies more heavily on sales tax than property tax, our General Fund is especially sensitive to changes in consumer spending. Inflation, rising interest rates, and tariffs may continue to erode consumer confidence, leading to a longer-term decline in sales tax revenue. These same economic forces are also driving up the cost of providing essential services such as sanitation, water, sewer, and public safety.

To retain and support the employees who deliver these services every day, the proposed budget includes a 2.4% cost-of-living adjustment (COLA) and a 2% merit increase for eligible staff. Including benefits, these adjustments total approximately \$230,000 to the General Fund. Additionally, we are making targeted wage adjustments for fourteen positions to ensure Midvale remains competitive in the labor market.

Midvale City's 90 employees work hard each day to serve our 36,000 residents. As the city continues to grow, we are committed to finding efficient ways to maintain and enhance service levels across all departments. In addition to the essential customer services our staff provide, the City is undertaking several major capitol projects to improve quality of life and support future service expansion. These include the expansion of the Public Works Campus, upgrades to all major utility systems, the development of walking and biking paths, and the continued redevelopment of Main Street.

Midvale also participates in several interlocal partnerships, including with the Unified Police Department (UPD)—the state's premier law enforcement agency. UPD serves Midvale through a dedicated local precinct and provides access to specialized services such as SWAT, Violent Crime Investigations, and K9 units, which are shared across all member communities.

The high level of service provided by UPD is valued by the community and is essential to Midvale's quality of life. However, the cost of providing that service is placing growing pressure on the City's finances. Over the past decade, Midvale's law enforcement costs have increased by 97%, compared to just 14.5% growth in all other General Fund expenditures—well below the rate of inflation. In FY2025, public safety accounted for 45% of the General Fund and was paid for with all of the City's property tax revenue, more than half of all sales tax revenue, and a portion of other general revenues.

To address this challenge and improve transparency, we are proposing the creation of a dedicated Public Safety Property Tax (PSPT). The PSPT will fund public safety services in Midvale—including police services provided by UPD, Animal Services, and Emergency Management. All PSPT revenue, along with existing General Fund dollars currently allocated to public safety, will be placed into a restricted Public Safety Fund that can only be used for public safety expenses.

In Fiscal Year 2026, Midvale's UPD service fee is projected to increase by 3.46%, from \$13.7 million to \$14.2 million. The PSPT will cover this increase,

# City Manager's Budget Message

General Fund contributions to public safety will be similar to the FY 2025 level and be reallocated into the new restricted fund—ensuring all public safety costs are consolidated and transparent.

The PSPT would result in a 26% property tax increase—equivalent to approximately \$64 per year for the median household. By separating public safety funding, residents will have a clearer understanding of how their taxes support essential police and emergency services, as well as how General Fund revenues are used to fund other critical needs such as road maintenance, community development, and administrative operations.

In addition to the General Fund and the new Public Safety Fund, Midvale operates a number of enterprise funds that provide key public services through user fees. These include Water, Sewer, Stormwater, Street Lighting, Sanitation, Telecommunications, Internal Services, Debt Service, the Capital Improvement Program, and the Municipal Building Authority.

Our water and sewer funds are in the final year of a successful five-year plan and remain financially stable. The sanitation fund has absorbed the cost of a new solid waste contract with minimal budget impact. The street lighting fund will benefit from an upcoming master plan aimed at enhancing long-term maintenance and improvement efforts. All other enterprise funds remain in healthy operating condition and are positioned to continue delivering effective, sustainable services.

Despite the uncertainty in the economy, Midvale remains committed to fostering a thriving, safe, and connected community. We are proud of our history of strong financial stewardship and look forward to working with residents, businesses, and the City Council to continue building Midvale's future.

Public hearings on the budget were held on May 6 and June 3, 2025, to gather feedback and finalize the budget. Your contributions to this process have been invaluable, and I look forward to continuing our work together to set priorities for Fiscal Year 2026.

Thank you for your ongoing support. The Assistant City Manager, the Director of Administrative Services, and I are available to discuss any concerns or suggestions you might have.

Sincerely,

A handwritten signature in black ink, appearing to read "Matt Dahl", with a stylized, cursive script.

Matt Dahl

City Manager



# Budget and Financial Overview



# Budget Process

## OVERVIEW

Midvale City's budget process complies with the Utah Fiscal Procedures Act. The City seeks to maintain budgetary control by monitoring monthly revenues and expenditures, and by holding each department responsible for costs incurred within budgeted limits. Financial information and reports are provided to the City Manager, department heads, department directors, department managers, and other City staff to assist them in monitoring expenditures and keeping expenditures within approved limits. In addition, the City Council is provided a monthly budget versus actual report. Transactions are uploaded to the state of Utah's transparency website quarterly as prescribed by state law. The fiscal year 2025-2026 budget was developed in compliance with state law and will be approved by the City Council after a public hearing is held. The fiscal year 2025-2026 budget for each division, department, and fund includes actual expenditures for the past two years, the current year's anticipated revenues and expenditures, and the final budget for the upcoming fiscal year. The Fiscal Year 2025-2026 final budget was created after thoroughly reviewing policy issues related to the budget and proposals to assist the City in achieving program objectives for the upcoming year. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of Midvale City as to the intent of the City Council in funding the City's various programs and services.

## BASIS OF BUDGETING

The City's proprietary funds (enterprise and internal service) are budgeted on a modified accrual basis, but reported in the City's Comprehensive Annual Financial Report (or basic financial statements) on a full accrual basis. On a modified accrual basis, revenues are recognized when susceptible to accrual (measurable and available). "Measurable" means the

amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay the liabilities for the current period. In a full accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. The City's internal monthly reporting for these funds is done on a modified accrual basis, with year-end adjustments to present statements on a full accrual basis for the ACFR (or basic financial statements). The major year-end adjustments include: Capitalizing fixed assets purchased during the year, reversing principal debt payments, recording depreciation, and recording developer contributions (donated infrastructure).

## BUDGET AMENDMENTS

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Capital Project Fund	Modified Accrual	Modified Accrual
Proprietary Funds	Full Accrual	Modified Accrual

Budget amendments are made only with the approval of the City Council upon recommendation by the Budget Officer (City Manager). Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the City's overall mission. At the same time, the City must comply with the Utah Fiscal Procedures Act and may not expend monies in excess of those authorized by the City Council.

# Budget Process

The City Council has authority to transfer budget appropriations between individual departments of any budgetary fund. The Budget Officer (City Manager) has authority to transfer budget appropriations between line items within any department of any budgetary fund. Budgets may be amended throughout the fiscal year. The City Council may amend the budget after holding a public hearing, giving residents at least seven days notice. A copy of the proposed budget amendment shall be made available to residents for their review ten days before the public hearing.

## BUDGET TIMELINE

The following are the procedures and timeline followed by the City in the budget process:

<b>January February</b>	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Administrative Services Director, City Manager, and Department Heads.
<b>February</b>	Department Heads submit proposed budget requests to the Administrative Services Director.
<b>February March</b>	The City Manager, Assistant City Manager, and Administrative Services Director meet with each Department Head to review their proposed budgets and projects.
<b>March or April</b>	A retreat is held with the Mayor, City Council, City Manager, Assistant City Manager, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year.

### May

During the first City Council meeting in May, a tentative budget is presented to the City Council. The budget document includes the proposed amounts to be spent for operating needs of each department as well as capital needs for all fund types.

### June-August

Assuming a property tax increase is not being proposed, on or before June 30, a balanced budget is adopted for the fiscal year beginning July 1 after a public hearing is held to receive input from the residents of Midvale City on all aspects of the proposed budget. The hearing is advertised in a local newspaper at least seven days before it is held, and budget documents are available for inspection at least ten days prior to the public hearing. In addition, the City Council adopts the Certified Tax Rate by June 22nd to be used by the City for property tax (assuming no proposed property tax increase).

If a property tax increase is being proposed, the City will adopt a proposed tax rate by June 22nd. The County Auditor must be notified of the tax increase proposal. Working with the County Auditor, the City will publish multiple advertisements regarding the proposed tax increase. Before September 1st, the City shall adopt a budget and property tax rate, and file a copy with the State Auditor's Office.

### July-June

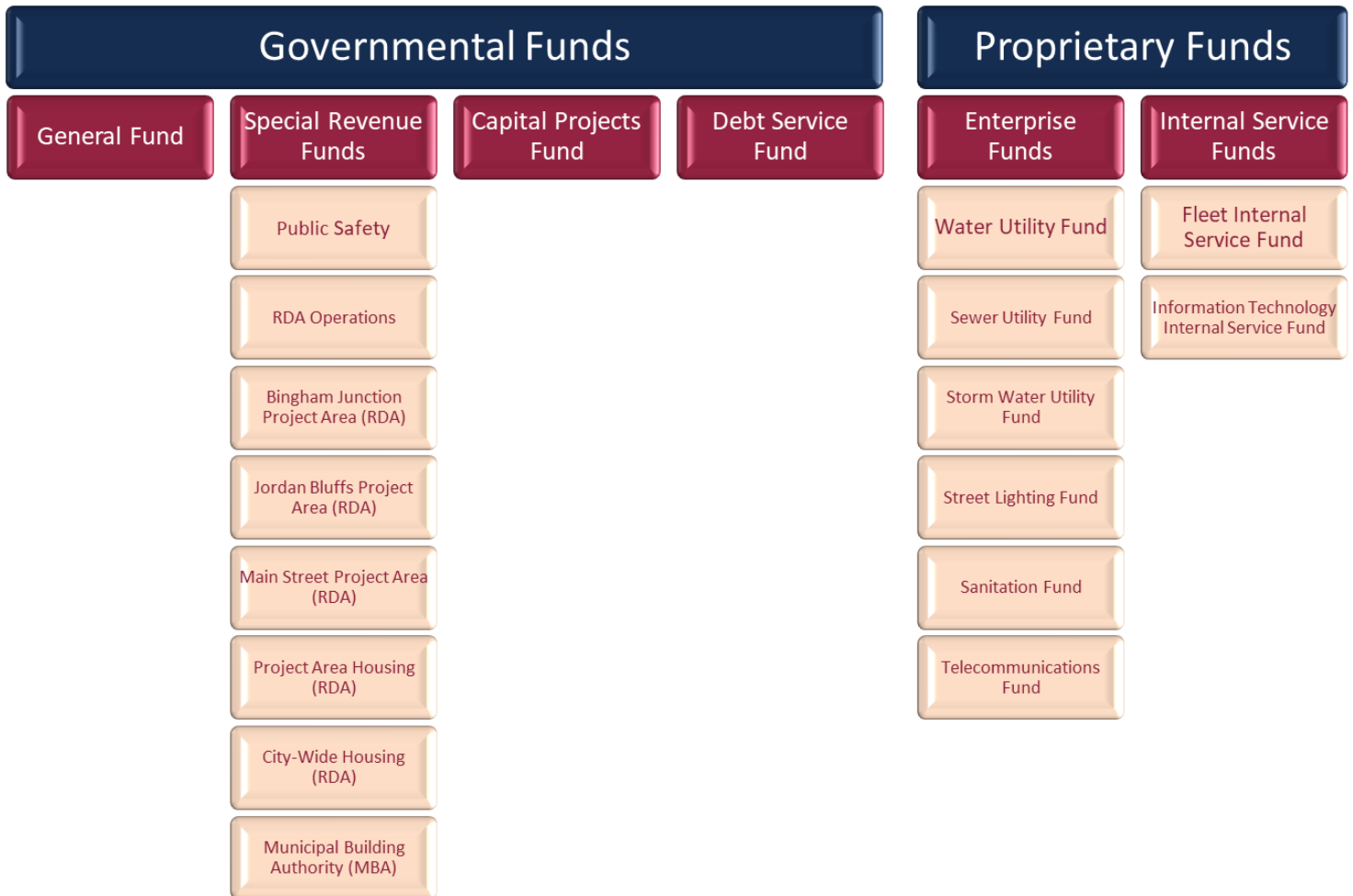
Budgetary control is maintained at the department level after the budget is approved by the City Council. The Budget Officer (City Manager) has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund. All other amendments must be approved by the City Council after a public hearing.



# Financial Structure

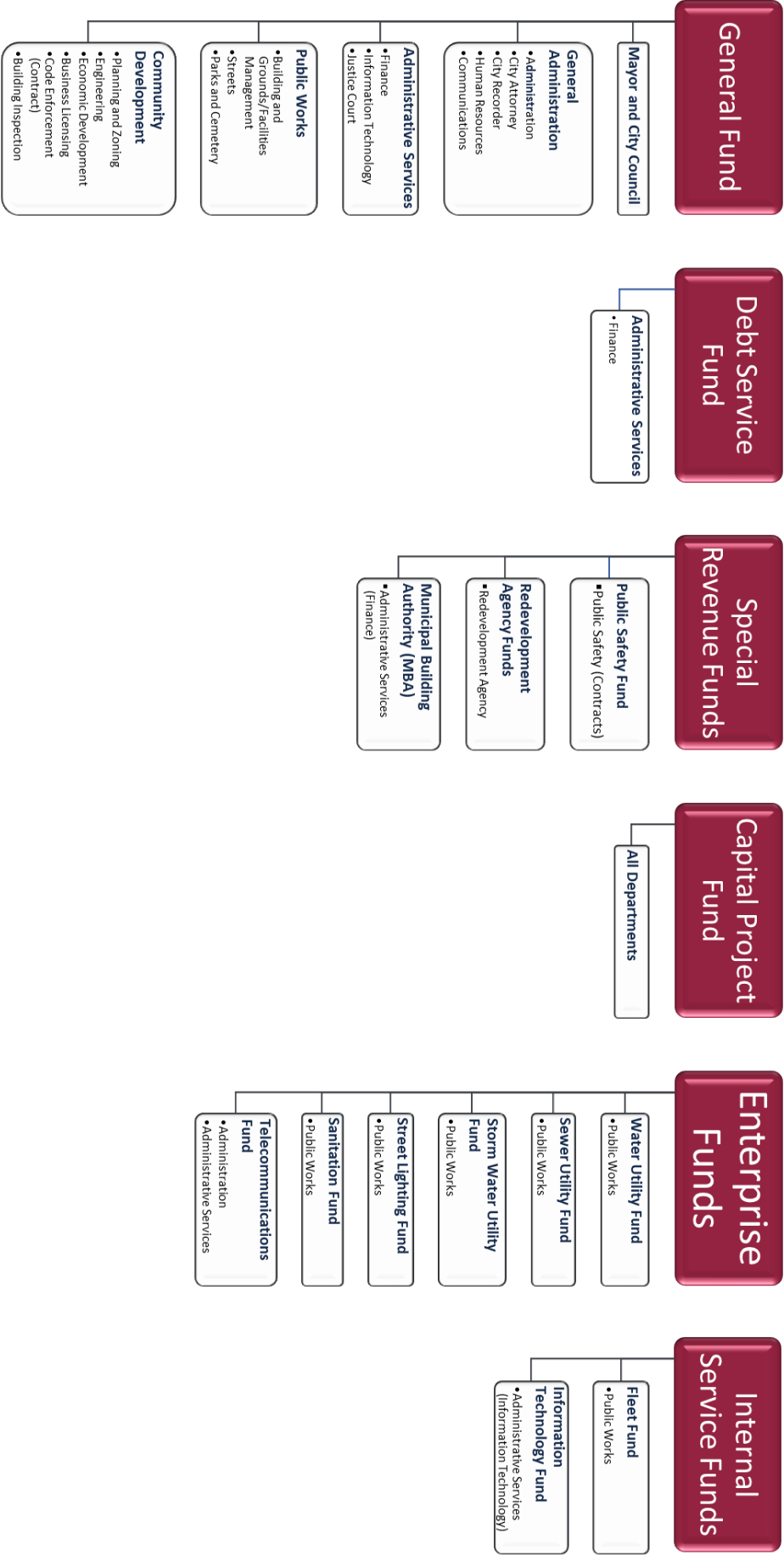
The City's departments are organized groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is easier to understand. The majority of this document is organized by department to provide budgetary information.

The following is a graphical representation of the funds subject to appropriation that make up the City's financial structure:



On the following page is a chart showing the relationship between funds and operational departments. Departments are further broken down into divisions in the General Fund:

# Fund and Operational Department Relationship



# Fund Types and Descriptions

## GOVERNMENTAL FUNDS

### Major Funds

*General Fund*—Used to account for resources traditionally associated with a government which are not required legally or by sound financial management to be accounted for in another fund.

*Public Safety Fund*—Used to account for all revenues and expenditures associated with the costs of providing public safety services.

*Capital Projects Fund*—Used to account for the construction of capital projects of the City. Grants, bond proceeds, transfers from other funds, and interest earnings are the principal sources of funding.

*Redevelopment Agency (RDA) Funds*—The RDA funds are used to account for the activities of the Redevelopment Agency. The RDA was established to prepare and carry out plans to improve, rehabilitate, and redevelop blighted areas within the City. Although a legally separate entity, the RDA is reported in the financial statements and budget document as if it were part of the primary government due to the control the City has over the Agency. For budgeting purposes, each redevelopment agency fund is budgeted separately, but rolled together for financial reporting purposes. The City has the following Redevelopment Agency funds:

- RDA Operations Fund
- Bingham Junction Project Area Fund
- Jordan Bluffs Project Area Fund
- Main Street Project Area Fund
- City-Wide Housing Fund

*Municipal Building Authority (MBA)* - Used to account for the activities of financing and constructing municipal buildings that are then leased to the City. The MBA is governed by a five-member board of trustees

comprised of the City Council. Although it is a legally separate entity of the City, the MBA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the MBA.

## PROPRIETARY FUNDS

### Major Funds

*Water Utility Fund*—Accounts for the activities of the City's water distribution system.

*Sewer Utility Fund*—Accounts for the construction, maintenance, and operations of the City's sewer system.

*Storm Water Utility Fund*—Accounts for the construction, maintenance, and operations of the City's sewer system.

### Nonmajor Funds

*Street Lighting Fund*—Accounts for the activities of the City's street lighting services.

*Sanitation Fund*—Accounts for the activities of the City's sanitation collection operations.

*Telecommunications Fund*—Accounts for the activities of the City's UTOPIA operations.

### Internal Service Funds

*Fleet Fund*—The Fleet Fund accounts for the acquisition and maintenance of the City's vehicle fleet.

*Information Technology Fund*—This fund accounts for the acquisition and maintenance of the City's information technology.

### Debt Service Fund

Accounts for debt principal and interest payments for general obligations not tied to the RDA, MBA, or Enterprise funds.

## PURPOSE

The purpose of Financial Policies is to set forth parameters and guidelines for prudent fiscal operational practices and management. These policies were developed by Midvale’s Department of Administrative Services with assistance from the Government Finance Officers Association publication “Financial Policies” by Shayne C. Kavanaugh and the City’s Financial Advisor, LRB Public Finance. These policies have been approved by executive management, and formally adopted by resolution by the Midvale City Council.

## FORMAL ADOPTION OF FINANCIAL POLICIES

These Midvale City Financial Policies were updated and adopted by a resolution of the Midvale City Council (2023-R-30) on June 20, 2023.

## GENERAL FUND RESERVE POLICIES

### Purpose

- Comply with Utah state law.
- Plan for contingencies.
- Maintain good standing with rating agencies.
- Avoid interest expense.
- Generate investment income.
- Ensure cash availability when revenue is unavailable.
- Create a better working relationship between the governing board and staff.

### Policies

Utah Code § 10-6-116 requires municipalities maintain an unrestricted (committed, assigned, and unassigned) general fund balance between five and thirty five percent of general fund revenues. Midvale City will maintain a General Fund fund balance (reserve) of fifteen percent of budgeted general fund revenues. The amount in reserves will be calculated by adding the fiscal year ending committed, assigned, and unassigned fund balances less fund balance appropriated

in subsequent fiscal year. Midvale City will maintain a General Fund balance (reserve) of fifteen percent of budgeted general fund revenues, though the City Council may direct staff to reserve up to the State limit of thirty five percent.

The reserve may be used at the discretion of the City Council for unanticipated, non-recurring needs, temporary shortfalls, or if the Mayor declares a state of disaster. Fund balances should not be used for normal or recurring annual operating expenditures. Once used, reserves should be replenished in a timely manner. Unassigned general fund balance in excess of fifteen percent may be used for one-time purchases.

## RESERVE POLICIES IN OTHER FUNDS

### Purpose

- Provide working capital
- Support continuity of operations
- Maintain a stable fee structure
- Provide capital replacement funds
- Maintain good standing with rating agencies
- Create a better working relationship between the governing board and staff

### Policies

#### Capital Projects Fund

This fund is used to track spending on major capital projects, therefore; there is no need to maintain a budgetary cushion.

#### Internal Service Funds (Fleet, IT)

The purpose of the Fleet and IT Internal Service Funds is to accumulate resources to replace vehicles and computer equipment according to assigned replacement schedules and to recover the operating costs of both funds. City funds are charged replacement costs pro rata over the life of the vehicle or computer equipment based upon estimated replacement cost

equipment based upon estimated replacement cost less estimated sales proceeds. Internal Service Funds recover operations costs in the year they are incurred by charging City funds their pro rata share of the operations costs. Interest earned on investment of reserves is used to offset the cost of annual operations. Fund balance for Internal Service Funds represent resources collected from City funds to be used for future purchases of vehicles and computer equipment. Reserves for future operations costs are not needed because operations costs are funded in the year they are incurred.

## **Enterprise Funds (Public Utilities, Storm Water Utility, Sanitation, Street Lighting, Telecommunications)**

Midvale City will strive to maintain working capital (current assets less current liabilities) of no less than 60 days worth of annual operating expenses for the Sanitation, Street Lighting and Telecommunications Funds, and no less than 180 days worth of annual operating expenses for the Public Utilities and Storm Water Utility Funds.

In an effort to maintain adequate reserves, the City shall conduct an analysis of its utility rates on an annual basis. Rate increases, if needed, shall be proposed to City Council during the annual budgeting process.

In order to substantiate the value of Accounts Receivable in the enterprise funds, the City will enforce aggressive collection practices, including termination of service for accounts 60 days past due.

The minimum working capital reserve may be used at the discretion of the City Council for temporary shortfalls or to downsize operations. Once used, the reserve should be replenished in a timely manner. If reserves fall below the 60 day minimum, a plan for replenishment should be included in the subsequent year's budget planning process. Excess working capi-

tal may be used for capital improvements or for one-time purchases.

## **Other Funds**

Adequate reserves will be considered.

## **REVENUE POLICIES**

### **Purpose**

- Ensure sufficient and stable revenues in order to consistently produce desired programs and services.
- Develop and maintain revenue sources that are fair and consistent.

### **Policies**

Midvale City strives to achieve diversification and stabilization of the revenue base. While recognizing that property taxes are the most stable, the City will not increase property taxes when other revenues such as sales tax and franchise fees are adequately funding operations.

The City will not use one-time revenues towards ongoing expenditures. User fees will be charged to obtain cost recovery for regulatory services such as building permits, plan checks, and business licensing. Administrative fees will be charged by the General Fund to the Enterprise Funds in order to recapture direct and indirect costs which benefit all funds.

These fees will be reviewed annually in association with the budget process. A municipal fee schedule shall be reviewed and adopted by the City Council annually in conjunction with the operating and capital budgets.

Before applying for and accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.

A conservative approach will be used to forecast revenues. However, when such an approach leads to considerations of raising taxes or cutting services, a more objective approach will be analyzed in order to avoid unpopular budget-balancing measures that later prove unnecessary. Multi-year forecasts will be prepared and presented to the Council annually as part of the budget process.

## EXPENDITURE POLICIES

### Purpose

- Ensure that public funds are spent with integrity, directness, and transparency
- Ensure that expenditures are directed to services that citizens prefer

### Policies

Ongoing expenditures will not expand beyond the City's ability to pay for them with current revenues. When practical, resources should be used for preventative investments that can be made to avoid even larger costs in the future. Funding for new programs and services should be limited to the extent that they can be reasonably funded over the near-to-long term given the current revenue stream.

Increasing efficiencies and effectiveness of the delivery of City services through process review, technology improvements, or outsourcing must be considered before adding permanent staff. Staff shall prepare an analysis of costs borne by the General Fund which benefit other funds, most importantly, enterprise funds. Enterprise Funds will reimburse the General Fund for these costs through administrative fees, which are appropriated as part of the budget each year.

Efforts will be made to maintain compensation packages that are sufficient to attract and retain quality employees. Salary range structures shall be evaluated periodically to determine the relative competitive-

ness of the pay structure to the job market. The midpoint of the salary range is the market value against which the City will assess its pay plan relative to the job market. If the midpoint of the City's salary range is more than five percent below market for any given position, the grade of that particular position shall be adjusted upward. The City's pay plan shall be reviewed and adopted annually by the City Council in conjunction with the annual budget. Staffing shall not exceed the authorized level, and all new positions must be approved by City Council before they are filled.

## OPERATING BUDGET POLICIES

### Purpose

- Acknowledge that the operating budget is among the most important public documents produced by the City.
- Ensure the budget sets forth the City's taxing and spending direction.
- Establish policies that allow leeway for the inevitable give-and-take of politics.

### Policies

Midvale will adopt an annual operating budget for all funds. Budgets are prepared on a modified accrual basis. Under the modified accrual basis, capital expenditures and the redemption of bonds are recorded as expenditures. Depreciation and amortization costs are not budgeted since these costs are non-cash transactions. However, staff will perform an analysis to ensure each proprietary fund will not go over budget when depreciation expense is factored.

Budget policies define the broad guidelines under which the budget process will operate. Staff is then responsible for designing a process that conforms to the policies. Because the City's budget is a spending plan, and because circumstances change throughout the fiscal year, staff may propose budget adjustments



for any or all funds throughout the year. Those adjustments require discussion and adoption by the City Council to become effective.

The City Administrator has authority to reallocate line items within a department budget, but any inter-departmental budget adjustments must be approved by the City Council. Grants, additional personnel, new programs, etc. must be appropriated by the City Council.

The City Administrator, after meeting with all City departments, will present a balanced budget for adoption to the Mayor and City Council in May of each year. This document will serve as a working tool for the City Council in developing their operating budget. Consistent with Utah Code § 10-6-111, a tentative budget will be prepared and filed with the City's elected officials on or before the first regularly scheduled meeting of the governing body in May of the current period. The tentative budget will be reviewed and discussed in Council meetings throughout May and June. A public hearing will be held prior to the adoption of the final budget. Citizen participation and comment is encouraged. Consistent with Utah Code § 10-6-118, the City Council will adopt a final budget before June 30 of each fiscal period, or, in the case of a property tax increase, before September 1 of the year for which a property tax increase is proposed. The City Council will adopt its certified property tax rate on the same date as the final budget is adopted.

## CAPITAL ASSET MANAGEMENT POLICIES

### Purpose

- Recognize the major impact capital projects have on the quality of local government services, the community's economic vitality, and the overall quality of life for citizens.
- Stimulate informed debate and to help leaders make optimal choices.
- The City will develop and maintain a Capital Im-

provement Plan which includes a realistic project timing and scope, and operating budget impacts.

### Policies

The City will develop and maintain a Capital Improvement Plan which includes realistic project timing, scope, and operating budget impacts. Appropriations for capital projects are for the period of construction or acquisition, and do not lapse at the end of the fiscal year. Funds remaining in the project budget after its completion may be appropriated for other capital projects or revert to the General Fund.

Appropriate ongoing funding for maintenance is a high priority. Deferring maintenance or asset replacement has the potential for reducing a government's ability to provide services and/or threatening public health, safety and overall quality of life. In addition, as the physical condition of an asset declines, deferring maintenance and/or replacement may increase long-term costs and liabilities.

The City has established an Internal Service Fund for the purpose of accumulating resources to replace vehicles according to a replacement schedule established by the Fleet Manager, and to recover fleet operating costs from appropriate funds. The City has also established an Internal Service Fund for the purpose of accumulating resources to replace computer equipment according to a replacement schedule established by the Information Technology Manager, and to recover IT operating costs from appropriate funds.

Department managers/heads shall exercise supervision of all inventories of tangible City property within the control of or assigned to their departments, this includes ensuring all City assets are safeguarded and kept in good working condition. All City property located in warehouse(s) or storage areas shall be inventoried annually, and accountability for the property shall reside with the respective department head.

## LONG-TERM FINANCIAL PLANNING POLICIES

### Purpose

- Assist the government in providing stable tax and service levels to the community over a multi-year period
- Uncover minor problems which, left unresolved, could require dramatic action later
- Demonstrate a sound commitment to sound financial management and a willingness to control spending

### Policies

Each year, staff shall develop a forecast of operating expenditures and revenue for the next five years. The presentation and discussion of the forecast and resulting long-term financial plan will be an integral part of the annual budget process. Midvale City will address imbalances in future revenues and expenditures in establishing property tax rates.

## DEBT POLICIES

### Purpose

- Ensure that debt is used wisely and that future financial flexibility remains relatively unconstrained.
- Establish criteria for the issuance of debt obligations so that acceptable levels of indebtedness are maintained.
- Transmit the message to investors and rating agencies that the City is committed to sound financial management.
- Provide consistency and continuity to public policy development.

### Policies

The City may use debt to help distribute the payments for a capital asset over its useful life so that benefits more closely match costs. The City may also use pay-as-you-go financing, in that it helps to keep the City's debt burden down. As there are merits to

both methods of financing, Midvale may use a combination of debt and pay-as-you-go to finance capital assets.

Using long-term debt for operations is discouraged. Issuing debt with a longer amortization period than the life of the asset it is financing is prohibited.

Debt service as a percent of general expenditures of the General Fund shall not exceed fifteen percent. Capitalization of interest, the practice of using bond proceeds to pay the interest due on debt during the construction period of an asset, is generally acceptable. Long-term financing must comply with federal, state, and local legal requirements.

The City will consider debt issuance (rather than paying cash) when interest rates are low. The City might use its debt capacity to acquire capital assets for a lower total cost when construction costs are increasing or are very low. The City shall engage the following outside professionals to assist with bond sales, as bond sales are not a routine activity for most local governments:

- Financial Advisor
- Bond Counsel
- Underwriter
- Paying Agent/Registrar

Bond proceeds will be invested in accordance with the City's general investment policy. Staff must take steps to minimize arbitrage liability on bond proceeds in order to avoid penalties. Refunding bonds will be considered when there is an interest rate savings, a change in anticipated revenues, or when the City Council desires a change in the provisions of a bond covenant.

Midvale City shall comply with all ongoing disclosure conditions and shall file such required documents in a timely manner. Interfund loans are contemplated for



short-term use only. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers.

## ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

### Purpose

- Set the tone at the top for how the City will account for its financial resources and be accountable for making financial information available to the public.
- Satisfy external financial reporting requirements as well as meet the City's managerial needs.

### Policies

Midvale City has established an Audit Committee to serve as a practical means for the City to provide independent review and oversight of the government's financial reporting processes, framework of internal control, and independent auditors. The Audit Committee shall report to the City Council at least annually.

Accounting records will be maintained in accordance with state and federal law and regulations. Midvale adopts the Government Finance Officers Association recommendation that governments use a multi-year audit contract for a period of no less than five years. Annual financial reporting in compliance with generally accepted accounting principles (GAAP) is required.

Monthly revenue and expenditure reports for each fund shall be presented to the City Council. A listing of checks issued shall be supplied to the City Council monthly. Midvale City will strive for transparency and shall comply with all state records transparency requirements.

Capital assets are defined as assets costing at least \$5,000 with an expected useful life in excess of one year. Sensitive non-capitalized items such as computers shall be inventoried and controlled.

## INTERNAL CONTROL AND RISK MANAGEMENT POLICIES

### Purpose

- Protect assets in order to ensure continuity of service.
- Maintain a safe work and service environment.
- Ensure the efficiency of risk management activities.

### Policies

The City shall work closely with its insurer to accomplish goals stated above and to minimize the cost of risk management activities. The Human Resources Director shall be designated as the Risk Manager. Senior Staff shall serve as the risk management committee. Meetings shall be held quarterly to review insurance claims and reported incidents.

Employees will be provided with the official Midvale City Policies and Procedures Manual regarding employment, and shall file an acknowledgment of receipt and understanding of the manual with the Human Resources department annually. City employees and councilmembers are required to report conflicts of interest and to refrain from participating in or deliberating on any matters regarding such interest. Sexual Harassment training shall be conducted annually for all employees.

The City shall appoint an Emergency Operations Manager who is responsible for maintaining the City's Emergency Management Plan. Midvale City staff shall participate in regional and statewide safety exercises in coordination with area police and fire.

Internal Controls shall be developed to:

- Segregate duties
- Provide security over assets and records
- Ensure periodic reconciliation and verification
- Assure proper authorization

## LOCAL ECONOMIC DEVELOPMENT FINANCE POLICIES

### Purpose

- Improve local economic conditions through direct and indirect intervention

### Policies

Midvale City's Redevelopment Agency may use tax increment financing to improve designated project areas within the City. Midvale City will strive to attract businesses that pay a salary equal to or above the average wage level for Midvale, and businesses that provide healthcare and retirement benefits to their employees.

Although some taxing entities within Midvale City boundaries may charge impact fees, Midvale City itself does not charge impact fees. The City employs an Economic Development Director who is charged with attracting new businesses to the City, as well as serving as a liaison between the private sector (in many cases, the developer) and City staff.

## PROCUREMENT POLICIES

### Purpose

- Ensure that the procurement process is fair.
- Ensure good stewardship over public funds.
- Help clarify the goals of the purchasing system.

### Policies

The City will strive to consider full lifecycle costs of a good or service rather than simply accepting the lowest initial purchase price. Quality should be an integral evaluation component when reviewing vendor

proposals. Purchasing decisions will be based on best value, not lowest cost. Procurements will be conducted fairly and the process and results will be open to the public. Training on Midvale's purchasing ordinance will be provided to City staff on a regular basis, at least once every two years.

Midvale City staff and elected officials shall comply with Midvale Municipal Code § 3.02 regarding procurement. Important purchasing thresholds for expenditures for supplies, services or construction are described below:

- Expenditures of fifty thousand dollars or more shall be made pursuant to the formal bidding procedures set forth in Midvale Municipal Code § 3.02.110. An expenditure of fifty thousand dollars or more must be approved by the City Administrator. Any expenditure of one hundred thousand dollars or more must be approved by the City Council.
- Expenditures for seven thousand five hundred dollars or more, but less than fifty thousand dollars, shall be made pursuant to the informal bidding procedures set forth in Midvale Municipal Code § 3.02.100.
- The following expenditures of the City shall be referred to as "exempt expenditures" and may be made without formal or informal bidding procedures, but should be made with as much competition as practicable under the circumstances.
  - ◇ Minor. Any expenditure amounting to less than seven thousand five hundred dollars.
  - ◇ Sole Source. An expenditure where a service, product, or requirement is only available from a single vendor. Examples include a supply or service of a unique or specialized nature, and only one known vendor is available to meet the need, and specific parts, accessories, equipment, materials, services, proprietary commodities,

or other commodities needed to meet the city's needs. Sole source procurements must be approved in writing by the department head, the procurement officer, and either another department head or a representative from the finance department or city attorney's office. See Midvale Municipal Code § 3.02.070 for procedures to follow.

- ◇ State Bidding. Any expenditure for which competitive bidding or price negotiation has already occurred on the state level. In the event state contract vendors are unable to fulfill the contract in a reasonable time frame, the City may purchase from another potential vendor willing to honor all aspects of the state contract.
- ◇ Interlocal Cooperation. Any expenditure made in conjunction with an agreement approved by resolution of the City Council between the City and another city or governmental entity.
- ◇ Joinder. Any expenditure made by joining or using a contract originated by another government entity or national cooperative organization with the approval of the city council.
- ◇ Professional Services. Any expenditure for professional services which by their nature are not reasonably adapted to award by competitive bidding and require elevated degree of specialized knowledge and discretion, including labor, effort, or work. Examples of expenditures qualifying for a professional services exemption include:
  - ◆ a. Accounting;
  - ◆ b. Architecture;
  - ◆ c. Artistic endeavors;
  - ◆ d. Auditing;
  - ◆ e. City planning;
  - ◆ f. Construction design and management;
  - ◆ g. Engineering;
  - ◆ h. Financial services;
  - ◆ i. Information technology;
  - ◆ j. Law;
  - ◆ k. Materials testing;
  - ◆ l. Medicine;
  - ◆ m. Psychiatry;
  - ◆ n. Surveying; and
  - ◆ o. Underwriting.
- ◇ Contracts for such expenditures shall be awarded at the discretion of the city manager based on the recommendation of the department head or procurement officer. If the city manager determines that competitive bidding for certain professional services would benefit the city, the procedures set forth in Section 3.02.130 must be followed.
- ◇ Special Sale. Any expenditure made in conjunction with any public auction, closeout sale, bankruptcy sale or other similar sale when the procurement officer determines in writing that such purchase may be made at a cost below the market cost for the same or similar goods and such determination is reviewed and approved by the City Council.
- ◇ Exchanges. Any exchange of supplies, materials, property, or equipment between the City and any other public or private party made by mutual agreement of the respective parties.
- ◇ Federal or State Funds. In cases where federal or state funds are being used and where federal or state purchasing laws or procedures govern the types of goods or

services being procured, the city shall follow the applicable federal or state purchasing law or procedures in lieu of the procedures set forth in this policy.

- ◇ Gift or Bequest. In complying with the terms and conditions of any bequest to the city, if such action is approved by the city manager in writing and is otherwise consistent with law, the department buyer may procure without competitive bids.
- ◇ Compatibility Parts and Training. A department head or designee may procure without competitive bids equipment and supplies which, by reason of the training of city personnel who service such equipment, or which is an addition to or for the repair or maintenance of equipment owned by the city which may be more efficiently added to, repaired, or maintained by a certain brand, person or firm. In such cases the department head shall submit written documentation to the procurement officer.
- ◇ Utah Correctional Industries. Supplies, services, or construction produced by Utah Correctional Industries may be purchased without seeking competitive quotes or bids.

The Mayor is the only individual with authority to bind the City. The Mayor's signature is required on all City contracts.

## CASH RECEIPTING AND DEPOSIT POLICY

### Purpose

- Establish a uniform control design for all departments of Midvale City that receive cash

### Policies

All funds received are entered into the accounting

system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card, etc., and designate the appropriate account. Manual receipts should have two copies; a customer copy and a Treasurer copy (Which can be kept electronically). Mail will be opened in the presence of two or more employees and any correspondence containing payments will be removed and processed before distributing mail to individual persons or departments.

For any funds received where the general ledger account is unknown, the person receiving the funds should coordinate with the City Treasurer or a member of the finance department to get a general ledger account to code the funds to upon receipt. Funds should not be held or delayed from being deposited for any reason. Cash must be secured during hours of operations, all cash stored overnight or during the weekend should be kept in a secure locked safe or vault. Access to the safes/vaults must be limited to approved employees. Two employees preferably employees who are not responsible for cash, must perform counts each quarter to verify the opening amounts of cash on hand for each cash drawer.

At the end of each day, the person responsible for receiving cash will close out their cash drawer and reconcile the system-generated report to the cash, checks, and credit card receipts in the drawer. Place cash, checks, and credit card receipts received along with the report in a deposit bag and placed them in a secure (locked) safe/vault for a deposit on the next business day.

Void/adjusted transactions. If a transaction needs to be voided or adjusted, it should be done by someone

who does not receive cash. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process. All voided receipts in the accounting software must be made the same day by the senior accountant or Administrative Service Director. Credit card transactions can be voided on the terminal. A copy of the voided transaction receipt is given to the customer and a duplicate copy of the voided receipt must be attached to the original transaction receipt and included with the daily batches.

At the beginning of each day, the Treasurer or Designee will compile all cash and checks received from the previous day, match the total to the total receipts in the accounting system, create a deposit, and create a daily deposit report. Merchant transaction reports will be reconciled to the credit card/ACH receipts in the accounting system. Deposits are to be made within three banking days of receipt according to the Utah Money Management Act. Any discrepancy in the funds being deposited and the supporting documentation should occur when daily reconciliation takes place.

The Midvale City Treasurer, or designee, takes funds to the bank. Midvale City maintains surveillance systems in offices receiving funds. The accounting system generates cash and deposit reports that will be reconciled to the bank statements by the Senior Accountant.

Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. If a location has a large transaction or series of transactions leaving cash on hand over \$5,000.00 the deposit should be made the same day.

# Changes Since Tentative





# Changes Since Tentative

## Fund 10 - General Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>Revenues:</b>				-	0.00%
Property Taxes	\$ 3,464,587	\$ 3,464,587	\$ 3,468,094	\$ 3,507	0.10%
Delinquent/Surplus Property Taxes	35,000	25,000	40,000	15,000	60.00%
Franchise Tax	2,522,592	2,774,851	2,691,709	(83,142)	-3.00%
Telecommunications Tax	190,000	209,000	190,000	(19,000)	-9.09%
Transient Room Tax	248,329	223,496	230,000	6,504	2.91%
Motor Vehicle In Lieu Of	362,250	380,363	433,731	53,368	14.03%
Business Licenses	350,000	350,000	345,000	(5,000)	-1.43%
Building Permits	310,000	365,000	495,686	130,686	35.80%
B&C Road Funds	1,400,000	1,050,000	1,083,000	33,000	3.14%
Liquor Funds Allocation	56,000	76,000	72,000	(4,000)	-5.26%
Homeless Shelter Funding	3,597,027	3,000,000	2,922,320	(77,680)	-2.59%
Zoning/Development Fees	7,500	10,000	20,000	10,000	100.00%
Bad Debt collections	70,000	35,000	50,000	15,000	42.86%
Donations from Private Parties	-	-	15,000	15,000	0.00%
Use of Fund Balance	3,683,452	90,576	163,576	73,000	80.60%
Total Revenue Changes	\$ 16,296,737	\$ 12,053,873	\$ 12,220,116	\$ 166,243	1.38%
<b>TOTAL Final REVENUES</b>	<b>\$ 30,420,430</b>	<b>\$ 26,989,546</b>	<b>\$ 27,171,559</b>	<b>\$ 182,013</b>	<b>0.67%</b>
<b>Expenditures:</b>					
Salaries - All Department	\$ 5,132,791	\$ 5,340,505	\$ 5,280,837	\$ (59,668)	-1.12%
Benefits - All Departments	2,743,724	2,452,094	2,511,327	59,233	2.42%
Non-Departmental - Insurance and Surety	63,800	63,800	56,674	(7,126)	-11.17%
Information Technology - Software Support	250,480	205,550	241,550	36,000	17.51%
Contributions - Transfer to Public Safety Fund	-	13,695,603	13,690,975	(4,628)	-0.03%
Facilities - Insurance	65,000	65,000	66,163	1,163	1.79%
Streets - Signal Maintenance	56,000	56,000	93,000	37,000	66.07%
Building Inspections - Professional Services	68,079	100,000	250,000	150,000	150.00%
Vehicle Operating Costs - Multiple Depts	255,646	269,932	274,545	4,613	1.71%
Total Expenditure Changes	\$ 8,635,520	\$ 22,248,484	\$ 22,465,071	\$ 216,587	0.97%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 27,822,892</b>	<b>\$ 30,330,155</b>	<b>\$ 27,171,559</b>	<b>\$ (3,158,596)</b>	<b>-10.41%</b>

## Fund 41 - Capital Projects Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>Revenues:</b>					
Proceed from borrowings	\$ 14,500,000	\$ -	\$ 24,500,000	24,500,000	0.00%
Use of Fund Balance	5,806,537	-	6,078,500	6,078,500	0.00%
Total Revenue Changes	\$ 20,306,537	\$ -	\$ 30,578,500	\$ 30,578,500	0.00%
<b>TOTAL Final REVENUES</b>	<b>\$ 31,311,537</b>	<b>\$ 1,619,700</b>	<b>\$ 32,198,200</b>	<b>\$ 30,578,500</b>	<b>1887.91%</b>
<b>Expenditures:</b>					
General Plan Update	\$ 150,000	\$ -	\$ 150,000	150,000	0.00%
Facility Maintenance	45,000	20,500	65,500	45,000	219.51%
Public Works Building	19,000,000	-	21,000,000	21,000,000	0.00%
UDOT Canal Trails Grant Match	925,000	-	890,000	890,000	0.00%
Porter Rockwell Trail Study	75,000	-	65,000	65,000	0.00%
Midvale Mural Program	63,000	-	63,000	63,000	0.00%
HB244 Transportation Projects	8,953,018	-	8,945,000	8,945,000	0.00%
Total Expenditure Changes	\$ 29,211,018	\$ 20,500	\$ 31,178,500	\$ 31,158,000	151990.24%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 31,311,537</b>	<b>\$ 1,064,700</b>	<b>\$ 32,198,200</b>	<b>\$ 31,133,500</b>	<b>2924.16%</b>

# Changes Since Tentative

## Fund 51 - Water Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>TOTAL Final REVENUES</b>	<b>\$ 7,806,481</b>	<b>\$ 8,519,391</b>	<b>\$ 8,519,391</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	\$ 811,801	\$ 824,562	\$ 800,415	\$ (24,147)	-2.93%
Benefits	424,786	468,832	473,563	4,731	1.01%
Vehicle Operating Costs	112,610	122,464	121,228	(1,236)	-1.01%
Total Expenditure Changes	\$ 1,349,197	\$ 1,415,858	\$ 1,395,206	\$ (20,652)	-1.46%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 16,640,944</b>	<b>\$ 7,964,762</b>	<b>\$ 7,944,110</b>	<b>\$ (20,652)</b>	<b>-0.26%</b>

## Fund 52 - Sewer Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>TOTAL Final REVENUES</b>	<b>\$ 4,037,571</b>	<b>\$ 4,351,256</b>	<b>\$ 4,351,256</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	\$ 523,148	\$ 536,665	\$ 523,927	\$ (12,738)	-2.37%
Benefits	285,988	303,200	307,896	4,696	1.55%
Vehicle Operating Costs	115,922	126,066	124,794	(1,272)	-1.01%
Total Expenditure Changes	\$ 925,058	\$ 965,931	\$ 956,617	\$ (9,314)	-0.96%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 5,024,821</b>	<b>\$ 3,968,615</b>	<b>\$ 3,959,301</b>	<b>\$ (9,314)</b>	<b>-0.23%</b>

## Fund 54 - Storm Water Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>Revenues:</b>					
Use of Fund Balance	\$ -	\$ 8,842	\$ 8,842	\$ -	0.00%
Total Revenue Changes	\$ -	\$ 8,842	\$ 8,842	\$ -	0.00%
<b>TOTAL Final REVENUES</b>	<b>\$ 2,324,490</b>	<b>\$ 2,324,490</b>	<b>\$ 2,333,332</b>	<b>\$ 8,842</b>	<b>0.38%</b>
<b>Expenditures:</b>					
Salaries	\$ 662,536	\$ 680,017	\$ 667,191	\$ (12,826)	-1.89%
Benefits	360,794	349,892	354,755	4,863	1.39%
Vehicle Operating Costs	158,978	172,891	171,146	(1,745)	-1.01%
Electricity	2,700	2,700	3,000	300	11.11%
Professional Services	70,500	10,000	18,842	8,842	88.42%
Total Expenditure Changes	\$ 1,255,508	\$ 1,215,500	\$ 1,214,934	\$ (566)	-0.05%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 2,320,693</b>	<b>\$ 2,318,994</b>	<b>\$ 2,318,428</b>	<b>\$ (566)</b>	<b>-0.02%</b>

## Fund 55 - Streetlighting Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>TOTAL Final REVENUES</b>	<b>\$ 424,263</b>	<b>\$ 424,263</b>	<b>\$ 424,263</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	\$ 11,015	\$ 12,622	\$ 12,549	\$ (73)	-0.58%
Benefits	5,100	7,003	6,986	(17)	-0.24%
Total Expenditure Changes	\$ 16,115	\$ 19,625	\$ 19,535	\$ (90)	-0.46%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 287,615</b>	<b>\$ 197,962</b>	<b>\$ 197,872</b>	<b>\$ (90)</b>	<b>-0.05%</b>



# Changes Since Tentative

## Fund 57 - Sanitation Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>TOTAL Final REVENUES</b>	<b>\$ 1,615,314</b>	<b>\$ 1,612,625</b>	<b>\$ 1,612,625</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	\$ 16,637	\$ 16,713	\$ 16,618	\$ (95)	-0.57%
Benefits	6,968	8,289	8,267	(22)	-0.27%
Total Expenditure Changes	\$ 23,605	\$ 25,002	\$ 24,885	\$ (117)	-0.47%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 1,615,314</b>	<b>\$ 1,612,625</b>	<b>\$ 1,612,508</b>	<b>\$ (117)</b>	<b>-0.01%</b>

## Fund 62 - Fleet Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>Revenues:</b>					
Contributions from all other departments	\$ 642,537	\$ 698,468	\$ 691,713	\$ (6,755)	-0.97%
Use of Fund Balance	212,583	167,583	374,105	206,522	123.24%
Total Revenue Changes	\$ 855,120	\$ 866,051	\$ 1,065,818	\$ 199,767	23.07%
<b>TOTAL Final REVENUES</b>	<b>\$ 2,133,159</b>	<b>\$ 1,837,146</b>	<b>\$ 2,036,913</b>	<b>\$ 199,767</b>	<b>10.87%</b>
<b>Expenditures:</b>					
Salaries	\$ 152,975	\$ 167,138	\$ 166,232	\$ (906)	-0.54%
Benefits	62,174	81,575	81,333	(242)	-0.30%
Administrative Charge	125,005	126,845	128,685	1,840	1.45%
Gasoline	100,000	90,000	80,000	(10,000)	-11.11%
Tires	8,000	7,000	6,000	(1,000)	-14.29%
Outside Repairs	35,000	20,000	5,000	(15,000)	-75.00%
Shop Supplies	4,100	2,600	1,100	(1,500)	-57.69%
Safety Equipment	600	500	400	(100)	-20.00%
Insurance	130,000	136,500	147,512	11,012	8.07%
Total Expenditure Changes	\$ 617,854	\$ 632,158	\$ 616,262	\$ (15,896)	-2.51%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 2,133,627</b>	<b>\$ 2,052,809</b>	<b>\$ 2,036,913</b>	<b>\$ (15,896)</b>	<b>-0.77%</b>

## Fund 63 - Information Technology Fund

Account Description	FY2025 Amended	FY2026 Tentative	FY2026 Final	Difference	Percent Change
<b>Revenues:</b>					
Use of Fund Balance	\$ 283,453	\$ 163,400	\$ 363,400	\$ 200,000	122.40%
Total Revenue Changes	\$ 283,453	\$ 163,400	\$ 363,400	\$ 200,000	122.40%
<b>TOTAL Final REVENUES</b>	<b>\$ 563,790</b>	<b>\$ 485,161</b>	<b>\$ 685,161</b>	<b>\$ 200,000</b>	<b>41.22%</b>
<b>Expenditures:</b>					
Salaries	\$ 26,062	\$ 29,891	\$ 29,844	\$ (47)	-0.16%
Benefits	10,821	15,935	15,924	(11)	-0.07%
Software	359,948	148,000	348,000	200,000	135.14%
Total Expenditure Changes	\$ 396,831	\$ 193,826	\$ 393,768	\$ 199,942	103.16%
<b>TOTAL Final EXPENDITURES</b>	<b>\$ 563,790</b>	<b>\$ 377,387</b>	<b>\$ 577,329</b>	<b>\$ 199,942</b>	<b>52.98%</b>

# General Fund Budgets



# General Fund Summary

## General Fund Summary - FY2026 Final Budget

	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Taxes	17,986,217	17,989,546	18,218,031	18,334,731	116,700	0.6%
Licenses and Permits	892,307	696,558	710,000	900,580	190,580	26.8%
Intergovernmental Revenue	3,537,359	4,559,142	5,373,653	4,418,974	(954,679)	-17.8%
Charges for Services	2,303,659	2,260,039	2,307,028	2,376,763	69,735	3.0%
Fines and Forfeitures	829,335	925,760	885,000	825,000	(60,000)	-6.8%
Miscellaneous Revenue	302,033	376,523	213,935	188,935	(25,000)	-11.7%
Use of Fund Balance	-	-	3,683,452	126,576	(3,556,876)	-96.6%
<b>TOTAL REVENUES</b>	<b>\$ 25,850,910</b>	<b>\$ 26,807,568</b>	<b>\$ 31,391,099</b>	<b>\$ 27,171,559</b>	<b>\$ (4,219,540)</b>	<b>-13.4%</b>
<b>Expenditures:</b>						
Mayor and City Council	349,366	365,800	398,562	347,568	(50,994)	-12.8%
Administration	666,684	940,813	1,042,682	1,113,695	71,013	6.8%
Non-Departmental	140,292	155,496	158,438	150,538	(7,900)	-5.0%
Community & Intergovernmental Relations	181,418	224,479	435,573	234,977	(200,596)	-46.1%
Public Safety	11,790,301	12,369,666	14,150,252	-	(14,150,252)	-100.0%
City Attorney	790,813	877,903	1,194,066	1,065,442	(128,624)	-10.8%
Communications	228,647	223,459	255,618	264,967	9,349	3.7%
Harvest days	95,638	95,127	127,500	100,000	(27,500)	-21.6%
Human Resources	118,526	150,580	175,860	175,941	81	0.0%
Employee services	47,638	41,592	69,300	45,800	(23,500)	-33.9%
Grants	12,500	12,501	-	-	-	0.0%
City Recorder	318,805	410,962	382,189	400,501	18,312	4.8%
<b>Administrative Services</b>	<b>\$ 14,740,628</b>	<b>\$ 15,868,378</b>	<b>\$ 18,390,040</b>	<b>\$ 3,899,429</b>	<b>\$ (14,490,611)</b>	<b>-78.8%</b>
Administrative Services	197,348	207,309	218,451	234,677	16,226	7.4%
Finance	514,752	422,252	441,093	406,593	(34,500)	-7.8%
Justice Court	973,692	1,048,500	1,146,400	1,128,396	(18,004)	-1.6%
Information Technology	834,096	794,048	897,739	905,233	7,494	0.8%
<b>Total Administrative Services</b>	<b>\$ 2,519,888</b>	<b>\$ 2,472,109</b>	<b>\$ 2,703,683</b>	<b>\$ 2,674,900</b>	<b>\$ (28,783)</b>	<b>-1.1%</b>
<b>Public Works</b>						
Public Works Administration	342,223	375,767	475,606	398,363	(77,243)	-16.2%
Facilities	683,685	751,948	899,499	850,742	(48,757)	-5.4%
Streets	943,786	1,016,274	1,082,301	1,124,879	42,578	3.9%
Parks	636,505	794,745	913,116	849,069	(64,047)	-7.0%
<b>Total Public Works</b>	<b>\$ 2,606,199</b>	<b>\$ 2,938,734</b>	<b>\$ 3,370,522</b>	<b>\$ 3,223,052</b>	<b>\$ (147,470)</b>	<b>-4.4%</b>
<b>Community Development</b>						
Community Development Admin	695,965	618,871	732,954	606,604	(126,350)	-17.2%
Engineering	180,442	179,550	245,943	188,938	(57,005)	-23.2%
Planning	372,812	415,173	440,352	464,196	23,844	5.4%
Code Enforcement	3,679	582	1,702	3,191	1,489	87.5%
Building Inspection	290,470	-	349,708	665,580	315,872	90.3%
<b>Total Community Development</b>	<b>1,543,368</b>	<b>1,214,176</b>	<b>1,770,659</b>	<b>1,928,509</b>	<b>157,850</b>	<b>8.9%</b>
Transfers Out	4,056,145	4,127,145	5,156,195	15,445,669	10,289,474	199.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,466,228</b>	<b>\$ 26,620,542</b>	<b>\$ 31,391,099</b>	<b>\$ 27,171,559</b>	<b>\$ (4,219,540)</b>	<b>-13.4%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>\$ 384,682</b>	<b>\$ 187,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

# General Fund Financing Sources

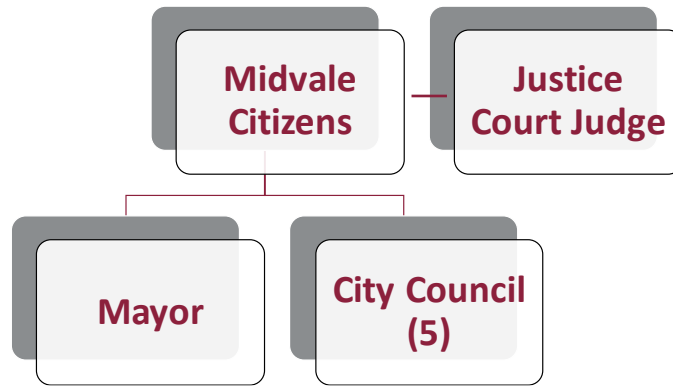
General Fund Financing Sources						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Taxes:</b>						
Property tax	2,982,791	3,118,864	3,464,587	3,468,094	3,507	0.1%
Delinquent/surplus prop tax	51,867	42,356	35,000	40,000	5,000	14.3%
Sales tax	11,282,449	11,479,115	11,395,273	11,281,321	(113,952)	-1.0%
Franchise tax	2,774,920	2,514,968	2,522,592	2,691,585	168,993	6.7%
Telecommunications tax	312,092	191,713	190,000	190,000	-	0.0%
Transient room tax	236,504	247,693	248,329	230,000	(18,329)	-7.4%
Motor vehicle in lieu of	345,594	394,837	362,250	433,731	71,481	19.7%
<b>TOTAL TAXES</b>	<b>\$ 17,986,217</b>	<b>\$ 17,989,546</b>	<b>\$ 18,218,031</b>	<b>\$ 18,334,731</b>	<b>\$ 116,700</b>	<b>0.6%</b>
<b>Licenses and Permits:</b>						
Business licenses	307,873	347,003	350,000	345,000	(5,000)	-1.4%
Building permits	538,277	307,109	310,000	505,580	195,580	63.1%
Road cut fees	38,011	34,946	40,000	40,000	-	0.0%
ROW occupancy permits	7,500	7,500	7,500	7,500	-	0.0%
Sign fees	646	-	2,500	2,500	-	0.0%
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 892,307</b>	<b>\$ 696,558</b>	<b>\$ 710,000</b>	<b>\$ 900,580</b>	<b>\$ 190,580</b>	<b>26.8%</b>
<b>Intergovernmental:</b>						
EPA Inst Controls Grant	142,752	152,826	150,626	163,654	13,028	8.6%
B&C road funds	1,388,823	1,389,754	1,400,000	1,126,000	(274,000)	-19.6%
Liquor funds allocation	63,876	56,041	56,000	72,000	16,000	28.6%
State Homeless Initiative	1,941,908	2,904,425	3,597,027	2,922,320	(674,707)	-18.8%
Coalition Coordinator Grant	-	56,096	170,000	135,000	(35,000)	-20.6%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 3,537,359</b>	<b>\$ 4,559,142</b>	<b>\$ 5,373,653</b>	<b>\$ 4,418,974</b>	<b>\$ (954,679)</b>	<b>-17.8%</b>
<b>Charges for Services:</b>						
Zoning/development fees	41,159	8,198	7,500	20,000	12,500	166.7%
Plan check fees	348,837	160,822	160,000	160,000	-	0.0%
Maps and publications	354	449	500	500	-	0.0%
Notary/background check fees	-	10	20	-	(20)	-100.0%
Code enforcement fees	1,171	1,500	1,000	1,000	-	0.0%
Rents and concessions	5,401	7,790	5,000	5,000	-	0.0%
Credit card service fees	15,158	13,545	15,000	12,000	(3,000)	-20.0%
Cemetery lot sales	(1,300)	-	-	-	-	0.0%
Cemetery service fees	28,150	30,705	27,000	27,000	-	0.0%
Admin fee - Water	671,418	696,926	675,877	678,781	2,904	0.4%
Admin fee - Sewer	351,230	400,361	420,866	424,223	3,357	0.8%
Admin fee - Storm Water	390,999	408,911	408,380	419,001	10,621	2.6%
Admin fee - Sanitation	82,879	103,959	109,397	116,120	6,723	6.1%
Admin fee - RDA	241,591	292,787	319,523	347,672	28,149	8.8%
Admin fee - Streetlighting	33,702	33,197	31,960	38,621	6,661	20.8%
Admin fee - Fleet	92,375	100,879	125,005	126,845	1,840	1.5%
Harvest Days activities	535	-	-	-	-	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,303,659</b>	<b>\$ 2,260,039</b>	<b>\$ 2,307,028</b>	<b>\$ 2,376,763</b>	<b>\$ 69,735</b>	<b>3.0%</b>

# General Fund Financing Sources

## General Fund Financing Sources

	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Fines and Forfeitures:</b>						
Fines and forfeitures	723,870	830,674	803,000	763,000	(40,000)	-5.0%
Bad Debt Collections	83,000	82,012	70,000	50,000	(20,000)	-28.6%
Attorney fees recovered	20,905	8,714	10,000	10,000	-	0.0%
Traffic school	1,560	4,360	2,000	2,000	-	0.0%
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 829,335</b>	<b>\$ 925,760</b>	<b>\$ 885,000</b>	<b>\$ 825,000</b>	<b>\$ (60,000)</b>	<b>-6.8%</b>
<b>Miscellaneous:</b>						
Interest revenue	228,979	350,218	200,000	160,000	(40,000)	-20.0%
Proceeds from insurance	19,049	8,325	-	-	-	0.0%
Proceeds from sale of assets	17,970	-	-	-	-	0.0%
Sundry revenues	26,367	7,095	5,000	5,000	-	0.0%
ULGT dividend/grant	7,978	8,935	8,935	8,935	-	0.0%
Cash Over & Short	(5)	50	-	-	-	0.0%
Event Application Fee Revenue	1,695	1,900	-	-	-	0.0%
Donations from private parties	-	-	-	15,000	15,000	0.0%
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ 302,033</b>	<b>\$ 376,523</b>	<b>\$ 213,935</b>	<b>\$ 188,935</b>	<b>\$ (25,000)</b>	<b>-11.7%</b>
<b>USE OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,683,452</b>	<b>\$ 126,576</b>	<b>\$ (3,556,876)</b>	<b>-96.6%</b>
<b>TOTAL GENERAL FUND FINANCING SOURCES</b>	<b>\$ 25,850,910</b>	<b>\$ 26,807,568</b>	<b>\$ 31,391,099</b>	<b>\$ 27,171,559</b>	<b>\$ (4,219,540)</b>	<b>-13.4%</b>

# Mayor and City Council



## DEPARTMENT DESCRIPTION

Midvale City operates under a six-member council form of government. The Mayor votes on each matter where there is a tie-vote of the Council, on ordinances that enlarge or restrict the Mayor's powers, duties, or functions; and in the appointment or dismissal of a City Manager. The Mayor serves as the Chief Executive Officer and the City Manager serves as the Chief Administrative Officer overseeing the day-to-day administrative functions of the City.

The City Council serves as the Board of Trustees for the Midvale City Redevelopment Agency. The Mayor serves as Chief Administrative Officer and the City Manager serves as the Executive Director. The members of the City Council act as the governing body of the Agency and City staff provide management support and technical assistance to the Agency.

## BUDGET

Mayor and City Council						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	165,400	177,513	185,488	196,127	10,639	5.7%
Benefits <sup>2</sup>	159,775	165,436	148,435	100,147	(48,288)	-32.5%
Car Allowance	4,984	4,800	4,800	4,800	-	0.0%
<b>Total Personnel</b>	<b>330,159</b>	<b>347,749</b>	<b>338,723</b>	<b>301,074</b>	<b>(37,649)</b>	<b>-11.1%</b>
<b>Operating</b>						
Education and Travel <sup>3</sup>	2,345	2,823	3,500	5,000	1,500	42.9%
Information Technology Equipment (Interfund) <sup>4</sup>	9,267	7,894	14,186	19,341	5,155	36.3%
Communications and Telephone	419	403	403	403	-	0.0%
Miscellaneous Supplies	5,921	6,169	6,750	6,750	-	0.0%
City Council Priorities	947	409	5,000	5,000	-	0.0%
Mayor's Priorities <sup>5</sup>	-	311	25,000	5,000	(20,000)	-80.0%
Miscellaneous Services	308	42	5,000	5,000	-	0.0%
<b>Total Operating</b>	<b>19,207</b>	<b>18,051</b>	<b>59,839</b>	<b>46,494</b>	<b>(13,345)</b>	<b>-22.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 349,366</b>	<b>\$ 365,800</b>	<b>\$ 398,562</b>	<b>\$ 347,568</b>	<b>\$ (50,994)</b>	<b>-12.8%</b>

### At a Glance:

**Total Budget: \$347,568 | Elected Officials: 6**

# Mayor and City Council

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Changes to mayor/councilmember benefit selections
- 3 Additional funds for conference attendance
- 4 Updated hardware replacement costs distributed to departments
- 5 Removal of one-time request for Renewable Energy Program

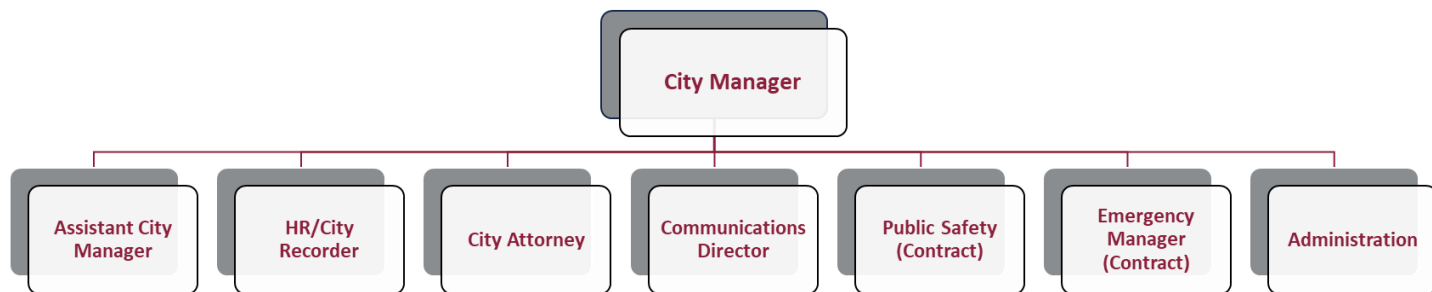
## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
<b>Part-Time</b>				
Mayor	0.50	0.50	0.50	0.50
City Council Members	2.50	2.50	2.50	2.50
<b>TOTAL MAYOR AND CITY COUNCIL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

\*Note: For FTE purposes, the Mayor and City Council are counted as 0.5 FTE. The Mayor and Council member's compensation is not based on hours worked.



# Administration



The Administration Department consists of the City Manager, Assistant City Manager, Policy & Project Manager, Coalition Coordinator, Administration Administrative Assistant, and the City Manager/Assistant City Manager Executive Assistant. The City Manager administers the day-to-day functions of the City and make executive-level decisions regarding operations.

## BUDGET

Administration						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	380,363	388,247	612,075	664,288	52,213	8.5%
Benefits <sup>2</sup>	146,618	172,098	280,205	295,179	14,974	5.3%
Car Allowance	8,885	8,654	9,000	9,000	-	0.0%
<b>Total Personnel</b>	<b>535,866</b>	<b>568,999</b>	<b>901,280</b>	<b>968,466</b>	<b>67,186</b>	<b>7.5%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,432	1,062	3,550	2,500	(1,050)	-29.6%
Education and Travel <sup>3</sup>	663	4,052	7,000	9,500	2,500	35.7%
Information Technology Equipment (Interfund) <sup>4</sup>	5,685	4,321	10,886	13,263	2,377	21.8%
Communications and Telephone	791	744	966	966	-	0.0%
Professional Services	84,996	84,996	115,000	115,000	-	0.0%
Miscellaneous Supplies	2,687	2,383	3,500	3,500	-	0.0%
Miscellaneous Services	1,266	127	500	500	-	0.0%
<b>Total Operating</b>	<b>98,520</b>	<b>97,685</b>	<b>141,402</b>	<b>145,229</b>	<b>3,827</b>	<b>2.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 634,386</b>	<b>\$ 666,684</b>	<b>\$ 1,042,682</b>	<b>\$ 1,113,695</b>	<b>\$ 71,013</b>	<b>6.8%</b>

### At a Glance:

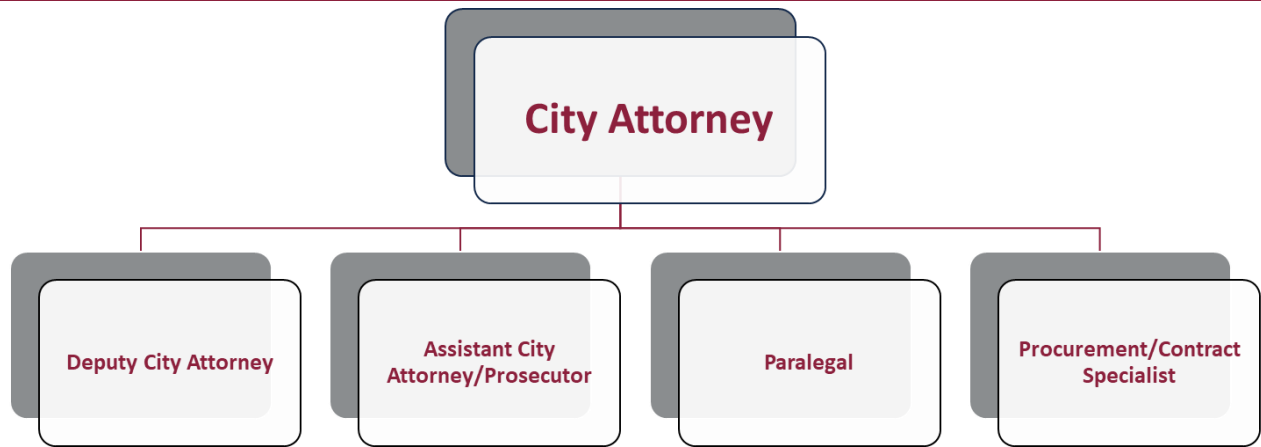
**Total Budget: \$1,113,695 | Full-Time Equivalent Employees: 5.8**

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments, Addition of Events Coordinator
- 2 Addition of Events Coordinator benefits
- 3 Additional funds for conference attendance
- 4 Updated hardware replacement costs distributed to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
Policy & Program Manager	-	1.00	1.00	1.00
Coalition Coordinator	-	1.00	1.00	1.00
Events Coordinator	-	-	-	0.30
<b>TOTAL ADMINISTRATION</b>	<b>3.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.80</b>



## DEPARTMENT DESCRIPTION

The City Attorney's office administers the legal affairs of the City. The department consists of the City Attorney, Deputy City Attorney, Assistant City Attorney/Prosecutor, and Paralegal. The department duties include providing legal counsel to the Mayor and City Council, the City Manager, City boards and commissions, and City officers in relation to their official duties; drafting and reviewing legal contracts; drafting and reviewing municipal ordinances; managing outside legal counsel; and prosecuting cases in the Midvale City Justice Court.

## BUDGET

City Attorney						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	449,779	504,447	580,700	629,435	48,735	8.4%
Overtime	-	283	3,000	500	(2,500)	-83.3%
Benefit <sup>2</sup>	205,899	248,823	304,666	258,454	(46,212)	-15.2%
Car Allowance	6,173	5,769	6,000	6,000	-	0.0%
<b>Total Personnel</b>	<b>661,851</b>	<b>759,322</b>	<b>894,366</b>	<b>894,389</b>	<b>23</b>	<b>0.0%</b>
<b>Operating</b>						
Subscriptions and Memberships	7,534	7,510	17,500	16,800	(700)	-4.0%
Education and Travel <sup>3</sup>	6,972	9,178	10,500	12,250	1,750	16.7%
Information Technology Equipment (Interfund) <sup>4</sup>	5,043	6,599	9,200	14,503	5,303	57.6%
Communications and Telephone	1,127	1,420	1,500	1,500	-	0.0%
Professional Services <sup>5</sup>	23,016	11,604	175,000	40,000	(135,000)	-77.1%
Education and Training	84,415	81,835	85,000	85,000	-	0.0%
Miscellaneous Supplies	855	435	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>128,962</b>	<b>118,581</b>	<b>299,700</b>	<b>171,053</b>	<b>(128,647)</b>	<b>-42.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 790,813</b>	<b>\$ 877,903</b>	<b>\$ 1,194,066</b>	<b>\$ 1,065,442</b>	<b>\$ (128,624)</b>	<b>-10.8%</b>

### At a Glance:

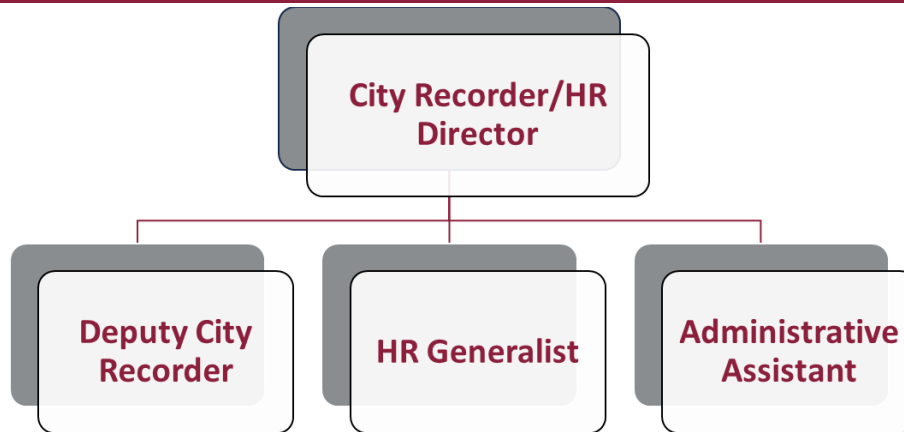
**Total Budget: \$1,065,442 | Full-Time Equivalent Employees: 5.33**

BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments, addition of RDA Attorney
- 2 Actual benefit costs for new employees
- 3 Addition of education funds for RDA Attorney
- 4 Updated hardware replacement costs distributed to departments
- 5 Removal of one-time litigation funding

STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Paralegal/Executive Assistant	1.00	1.00	1.00	1.00
Assistnat City Attorney/Prosecutor	-	1.00	1.00	1.00
Procurement/Contract Specialist	-	1.00	1.00	1.00
RDA Attorney	-	-	-	0.33
TOTAL CITY ATTORNEY	3.00	5.00	5.00	5.33



## DEPARTMENT DESCRIPTION

The City Recorder's Office is responsible for maintaining all City records and files, both paper and electronic. The Recorder's Office also manages municipal elections, GRAMA (Government Records Access Management Act) requests, public notices, public meeting agendas, minutes, and recordings.

## BUDGET

City Recorder						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	213,602	251,139	237,372	251,533	14,161	6.0%
Overtime	-	101	200	200	-	0.0%
Benefits <sup>2</sup>	86,742	84,157	99,002	76,534	(22,468)	-22.7%
Car Allowance	3,115	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>303,459</b>	<b>338,397</b>	<b>339,574</b>	<b>331,267</b>	<b>(8,307)</b>	<b>-2.4%</b>
<b>Operating</b>						
Subscriptions and Memberships	1,390	550	500	500	-	0.0%
Public Notices	1,541	133	7,500	2,500	(5,000)	-66.7%
Education and Travel	2,526	2,412	4,500	4,500	-	0.0%
Information Technology Equipment (Interfund) <sup>3</sup>	5,008	4,265	6,815	8,434	1,619	23.8%
Communications and Telephone	419	403	600	600	-	0.0%
Codification	5,183	6,909	14,200	14,200	-	0.0%
Election Supplies <sup>4</sup>	-	57,820	7,500	37,500	30,000	400.0%
Miscellaneous Supplies	(844)	73	500	500	-	0.0%
Miscellaneous Services	123	-	500	500	-	0.0%
<b>Total Operating</b>	<b>15,346</b>	<b>72,565</b>	<b>42,615</b>	<b>69,234</b>	<b>26,619</b>	<b>62.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 318,805</b>	<b>\$ 410,962</b>	<b>\$ 382,189</b>	<b>\$ 400,501</b>	<b>\$ 18,312</b>	<b>4.8%</b>

### At a Glance:

**Total Budget: \$400,501 | Full-Time Equivalent Employees: 2**

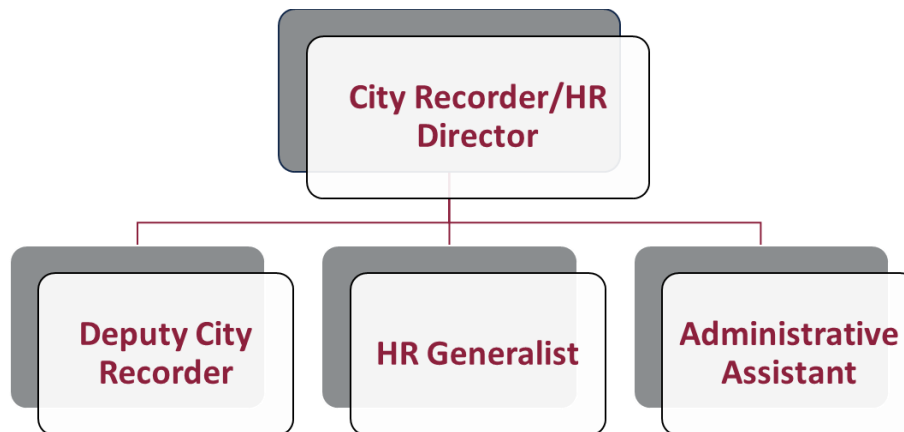
## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Actual benefit costs for new employees
- 3 Updated hardware replacement costs distributed to departments
- 4 2026 Municipal election costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
HR Director/City Recorder	1.00	1.00	1.00	1.00
Deputy City Recorder	1.00	1.00	1.00	1.00
<b>TOTAL CITY RECORDER</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Human Resources



## DEPARTMENT DESCRIPTION

The Human Resources Department provides city-wide support of personnel and benefits for all departments and employees. This support includes: recruitment, application processing, background investigations, drug testing, policy development, benefit administration, research and compliance with state and federal laws, investigation and dispute resolution, recognition programs, classification and compensation maintenance, and in-house training programs.

The department also provides risk management/safety support to all departments and employees. This support includes: safety inspections of facilities, accident review, claims processing, workers compensation claims, safety training, and safety incentives.

## BUDGET

Human Resources						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	77,863	93,586	81,144	83,914	2,770	3.4%
Overtime	-	84	500	500	-	0.0%
Benefits	30,919	41,896	50,968	49,968	(1,000)	-2.0%
<b>Total Personnel</b>	<b>108,782</b>	<b>135,566</b>	<b>132,612</b>	<b>134,381</b>	<b>1,769</b>	<b>1.3%</b>
<b>Operating</b>						
Subscriptions and Memberships	816	1,173	2,500	2,000	(500)	-20.0%
Public Notices - Job Postings	1,450	1,691	2,000	2,000	-	0.0%
Education and Travel <sup>2</sup>	1,954	4,504	5,000	6,000	1,000	20.0%
Information Technology Equipment (Interfund) <sup>3</sup>	2,195	996	3,848	4,135	287	7.5%
Professional Services	1,696	3,635	24,000	24,000	-	0.0%
Software	1,295	1,425	3,900	1,425	(2,475)	-63.5%
Miscellaneous Supplies	280	1,540	1,500	1,500	-	0.0%
Miscellaneous Services	58	50	500	500	-	0.0%
<b>Total Operating</b>	<b>9,744</b>	<b>15,014</b>	<b>43,248</b>	<b>41,560</b>	<b>(1,688)</b>	<b>-3.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 118,526</b>	<b>\$ 150,580</b>	<b>\$ 175,860</b>	<b>\$ 175,941</b>	<b>\$ 81</b>	<b>0.0%</b>

### At a Glance:

**Total Budget: \$175,941 | Full-Time Equivalent Employees: 1**



## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Additional conference attendance
- 3 Updated hardware replacement ware replacement costs distributed to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
HR Generalist	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	1.00	1.00	1.00	1.00

# Employee Services

## DEPARTMENT DESCRIPTION

The Employee Services department accounts for costs associated with miscellaneous programs benefitting Midvale City employees. These programs include:

- Employee Assistance Program
- Benefit administration costs
- Education reimbursement program
- Employee Association
- Employee recognition

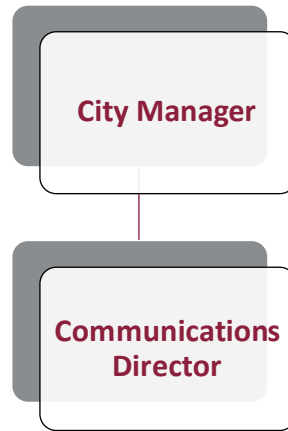
## BUDGET

Employee Services						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
Operating						
Employee Assistance Program	4,000	4,000	4,000	4,000	-	-100.0%
Flex Spending Plan Admin Fee	1,676	1,610	2,100	2,100	-	-100.0%
Drug Screening Services	3,903	3,186	3,500	3,500	-	-100.0%
Education Reimbursement Program	3,914	1,807	10,000	3,000	(7,000)	-333.3%
Unemployment Insurance	1,490	-	6,000	1,500	(4,500)	-400.0%
Miscellaneous Supplies	135	549	12,500	500	(12,000)	-2500.0%
Miscellaneous Services	-	40	1,000	1,000	-	-100.0%
Employee Association	22,810	21,507	21,000	21,000	-	-100.0%
Employee Recognition Program	3,300	2,600	2,000	2,000	-	-100.0%
Safety Award Program	6,410	6,293	7,200	7,200	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,638</b>	<b>\$ 41,592</b>	<b>\$ 69,300</b>	<b>\$ 45,800</b>	<b>\$ (23,500)</b>	<b>-151.3%</b>

### At a Glance:

**Total Budget: \$45,800 | Full-Time Equivalent Employees: 0**

# Communications



## DEPARTMENT DESCRIPTION

The Communications Department works to provide accurate, timely information in a professional manner to residents, businesses, City employees, and the news media by utilizing a number of mediums, including: social media, City website, newsletters, e-mail notifications, direct mailings, videos, etc.

## BUDGET

Communications						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	97,495	103,629	107,749	120,133	12,384	11.5%
Benefits <sup>2</sup>	51,764	54,101	58,595	59,656	1,061	1.8%
Car Allowance	3,115	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>152,374</b>	<b>160,730</b>	<b>169,344</b>	<b>182,789</b>	<b>13,445</b>	<b>7.9%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,047	1,369	1,200	1,200	-	0.0%
Education and Travel	1,840	1,378	2,600	2,600	-	0.0%
Information Technology						
Equipment (Interfund) <sup>3</sup>	1,310	726	5,471	6,375	904	16.5%
Communications and Telephone	419	403	403	403	-	0.0%
Professional Services	2,360	1,421	15,000	8,000	(7,000)	-46.7%
Newsletter	26,272	24,000	24,000	24,000	-	0.0%
Software <sup>4</sup>	38,136	32,633	36,000	38,000	2,000	5.6%
Miscellaneous Supplies	2,910	696	1,000	1,000	-	0.0%
Miscellaneous Services	18	103	600	600	-	0.0%
Volunteer Appreciation	961	-	-	-	-	0.0%
<b>Total Operating</b>	<b>76,273</b>	<b>62,729</b>	<b>86,274</b>	<b>82,178</b>	<b>(4,096)</b>	<b>-4.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 228,647</b>	<b>\$ 223,459</b>	<b>\$ 255,618</b>	<b>\$ 264,967</b>	<b>\$ 9,349</b>	<b>3.7%</b>

### At a Glance:

**Total Budget: \$264,967 | Full-Time Equivalent Employees: 1**

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 FY2026 Benefit Increase
- 3 Updated hardware replacement ware replacement costs distributed to departments
- 4 Increase to software costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Communications Director	1.00	1.00	1.00	1.00
TOTAL COMMUNICATIONS	1.00	1.00	1.00	1.00

## DEPARTMENT DESCRIPTION

The Harvest Days department includes all costs for the City’s annual Harvest Days celebration. Over the years, the City has come together to celebrate the harvest of friendship and community found “in the middle of everything.”

## BUDGET

Harvest Days						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Operating</b>						
Permits	1,274	924	1,500	1,500	-	0.0%
Equipment	18,898	11,178	14,000	12,000	(2,000)	-14.3%
Supplies and Advertising	11,832	17,324	12,000	12,000	-	0.0%
Professional Services	10,000	21,475	25,000	25,000	-	0.0%
Entertainment <sup>1</sup>	16,231	15,951	31,000	26,000	(5,000)	-16.1%
Parade	10,439	3,938	11,000	5,000	(6,000)	-54.5%
Fireworks	13,000	13,000	13,000	13,000	-	0.0%
Other Activities	8,265	5,337	8,000	5,500	(2,500)	-31.3%
City Float	699	6,000	12,000	-	(12,000)	-100.0%
Miscellaneous Services	5,000	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,638</b>	<b>\$ 95,127</b>	<b>\$ 127,500</b>	<b>\$ 100,000</b>	<b>\$ (27,500)</b>	<b>-21.6%</b>

1 Increase in entertainment costs

### At a Glance:

**Total Budget: \$100,000 | Full-Time Equivalent Employees: 0**

# Community & Intergovernmental Relations

## DEPARTMENT DESCRIPTION

The Community & Intergovernmental Relations budget includes programs and grants to support the residents of Midvale City. Included in this department are functions that support Salt Lake County's Midvale Senior Center, and grants to the Boys & Girls Club, Arts Council, museum, and CBC.

## BUDGET

Community and Intergovernmental Relations						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	35,449	38,264	39,527	40,653	1,126	2.8%
Part-Time Salaries	958	-	-	-	-	0.0%
Benefits	8,362	9,322	9,841	9,244	(597)	-6.1%
Uniform Allowance	-	-	300	-	(300)	-100.0%
<b>Total Personnel</b>	<b>44,769</b>	<b>47,586</b>	<b>49,668</b>	<b>49,897</b>	<b>229</b>	<b>0.5%</b>
<b>Operating</b>						
Subscriptions and Memberships <sup>2</sup>	28,544	29,302	30,500	30,700	200	0.7%
Information Technology Equipment (Interfund) <sup>3</sup>	998	1,619	1,675	2,336	661	39.4%
Vehicle Operating Costs (Interfund) <sup>3</sup>	11,247	12,576	13,248	14,262	1,014	7.7%
Communications and Telephone	380	-	500	500	-	0.0%
Professional Services	-	140	2,000	500	(1,500)	-75.0%
Cinco De Mayo Celebration	-	-	200	-	(200)	-100.0%
Grant to Boys & Girls Club	-	40,000	40,000	40,000	-	0.0%
Grant to Arts Council	45,000	45,000	45,000	45,000	-	0.0%
Grant to CBC	40,000	40,000	40,000	40,000	-	0.0%
Business & Prop. Improvement Prog.	-	-	200,000	-	(200,000)	-100.0%
Miscellaneous Supplies	348	103	1,000	500	(500)	-50.0%
Miscellaneous Services	-	86	1,000	500	(500)	-50.0%
Hillcrest Sports Grants	4,350	2,275	5,000	5,000	-	0.0%
<b>Total Operating</b>	<b>130,867</b>	<b>171,101</b>	<b>380,123</b>	<b>179,298</b>	<b>(200,825)</b>	<b>-52.8%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	5,782	5,782	5,782	5,782	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 181,418</b>	<b>\$ 224,469</b>	<b>\$ 435,573</b>	<b>\$ 234,977</b>	<b>\$ (200,596)</b>	<b>-46.1%</b>

### At a Glance:

**Total Budget: \$234,977 | Full-Time Equivalent Employees: .75**

# Community & Intergovernmental Relations

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Increase in ULCT membership fee
- 3 Updated hardware replacement ware replacement costs distributed to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
<b>Part-Time</b>				
Van Driver/Maintenance Worker	0.75	0.75	0.75	0.75
Receptionist - Museum	0.25	0.25	-	-
<b>TOTAL COMMUNITY AND INTERGOVERNMENTAL RELATIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>0.75</b>	<b>0.75</b>



# Non-Departmental

## DEPARTMENT DESCRIPTION

The Non-Departmental budget includes charges that benefit departments City-wide.

## BUDGET

Non-Departmental						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Operating</b>						
Office supplies	36,739	40,162	40,000	40,000	-	0.0%
Postage	14,492	16,282	16,000	16,000	-	0.0%
Bank charges <sup>1</sup>	13,911	16,542	15,680	19,500	3,820	24.4%
Vehicle operating costs	4,499	5,030	5,299	5,705	406	7.7%
Insurance and surety	63,203	63,023	63,800	56,674	(7,126)	-11.2%
Trustee and bond related fees	-	-	-	-	-	0.0%
Loss contingency	282	6,575	8,200	8,200	-	0.0%
Miscellaneous supplies	-	486	5,500	500	(5,000)	-90.9%
Miscellaneous services	1,964	4,509	1,700	1,700	-	0.0%
<b>Total Operating</b>	<b>135,090</b>	<b>152,609</b>	<b>156,179</b>	<b>148,279</b>	<b>(7,900)</b>	<b>-5.1%</b>
<b>Capital</b>						
Fleet Vehicle Replacement	5,202	2,887	2,259	2,259	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 140,292</b>	<b>\$ 155,496</b>	<b>\$ 158,438</b>	<b>\$ 150,538</b>	<b>\$ (7,900)</b>	<b>-5.0%</b>

1 Increase in credit card processing fees

### At a Glance:

**Total Budget: \$150,538 | Full-Time Equivalent Employees: 0**

# Contributions

## DEPARTMENT DESCRIPTION

The Contributions budget includes transfers made from the General Fund to other Funds.

## BUDGET

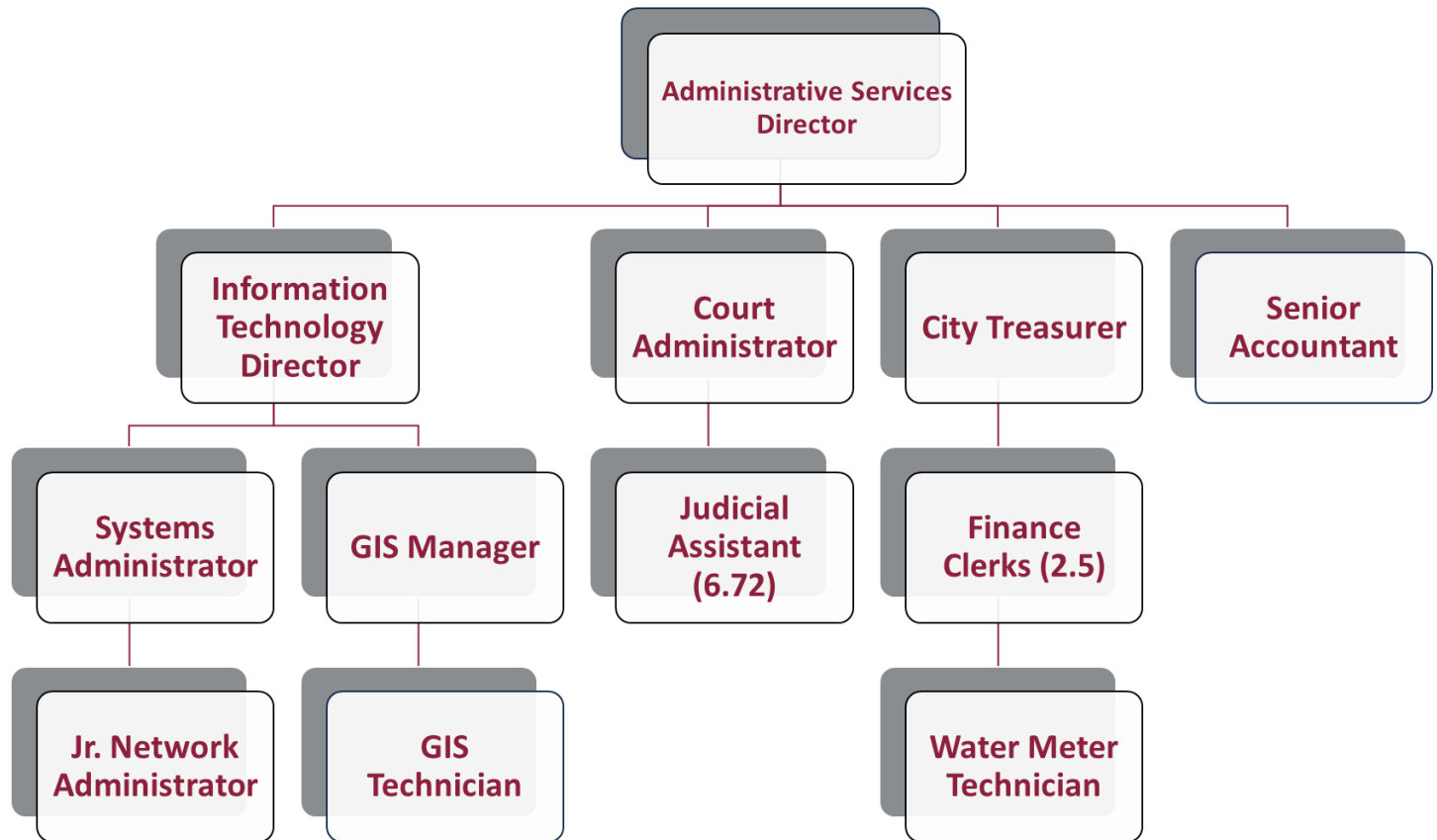
Contributions						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
Transfer to Capital Projects	1,987,600	1,978,309	3,350,000	-	(3,350,000)	-100.0%
Transfer to Public Safety Fund <sup>1</sup>	-	-	-	13,690,975	13,690,975	0.0%
Transfer to IT Fund	200,000	-	50,000	-	(50,000)	-100.0%
Transfer to RDA	-	318,499	-	-	-	0.0%
Transfer to Debt Service Fund	1,157,961	1,134,725	1,063,210	1,061,446	(1,764)	-0.2%
Transfer to Telecomm Fund	702,484	695,612	692,985	693,248	263	0.0%
Transfer to Sanitation Fund	8,100	-	-	-	-	0.0%
TOTAL CONTRIBUTIONS	\$ 4,056,145	\$ 4,127,145	\$ 5,156,195	\$ 15,445,669	\$ 10,289,474	199.6%

1 Creation of Public Safety Fund

### At a Glance:

Total Budget: \$15,445,669 | Full-Time Equivalent Employees: 0

# Administrative Services—Administration



## DEPARTMENT DESCRIPTION

The Administrative Services Director oversees the Information Technology Department, which includes GIS, Finance Department, and Justice Court.

### At a Glance:

**Total Budget: \$234,677 | Full-Time Equivalent Employees: 1**

# Administrative Services—Administration

## BUDGET

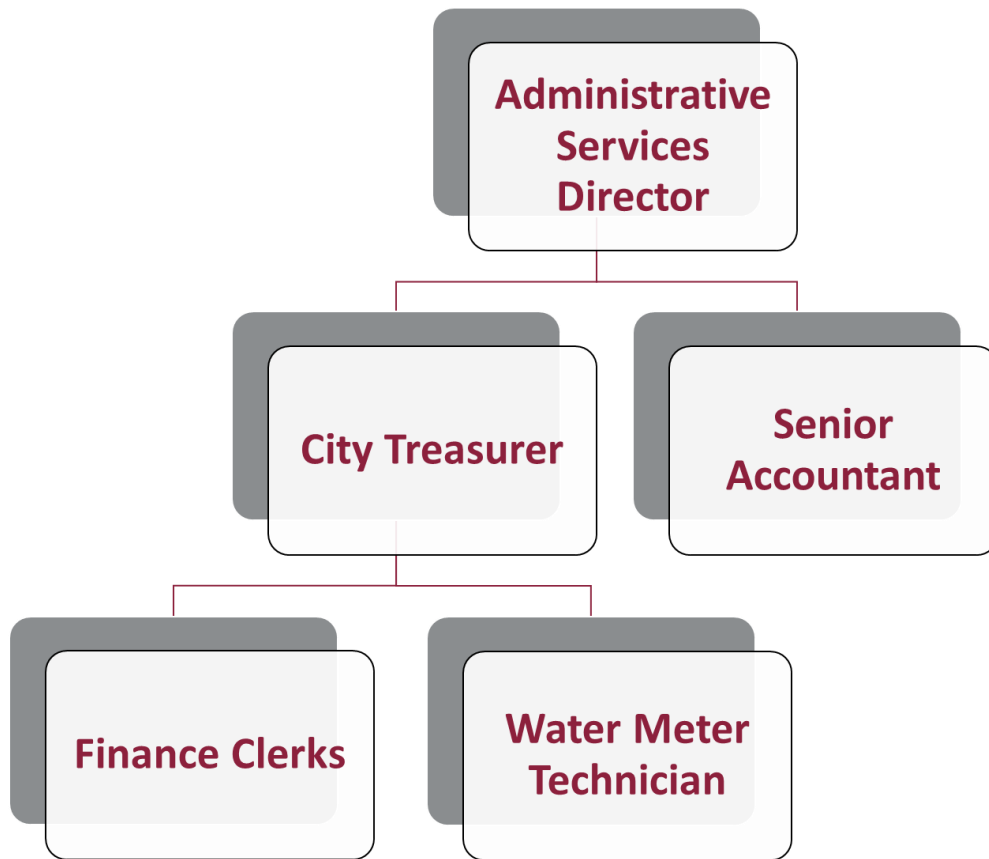
Administrative Services - Administration						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	135,950	144,485	150,229	161,426	11,197	7.5%
Benefits <sup>2</sup>	53,168	56,675	59,925	61,970	2,045	3.4%
Car Allowance	3,115	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>192,233</b>	<b>204,160</b>	<b>213,154</b>	<b>226,397</b>	<b>13,243</b>	<b>6.2%</b>
<b>Operating</b>						
Subscriptions and Memberships	76	51	400	400	-	0.0%
Education and Travel	1,052	600	1,500	1,500	-	0.0%
Information Technology Equipment (Interfund) <sup>3</sup>	3,236	1,228	1,497	4,480	2,983	199.3%
Communications and Telephone	419	403	400	400	-	0.0%
Professional Services	-	-	500	500	-	0.0%
Miscellaneous Supplies	244	367	500	500	-	0.0%
Miscellaneous Services	88	500	500	500	-	0.0%
<b>Total Operating</b>	<b>5,115</b>	<b>3,149</b>	<b>5,297</b>	<b>8,280</b>	<b>2,983</b>	<b>56.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 197,348</b>	<b>\$ 207,309</b>	<b>\$ 218,451</b>	<b>\$ 234,677</b>	<b>\$ 16,226</b>	<b>7.4%</b>

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 FY2026 Benefit Increase
- 3 Updated hardware replacement ware replacement costs distributed to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Administrative Services Director	1.00	1.00	1.00	1.00
<b>TOTAL ADMINISTRATIVE SERVICES ADMIN</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Administrative Services—Finance



## DEPARTMENT DESCRIPTION

The Finance Department encompasses the City's Finance and Utility Billing functions. The Finance division oversees all financial functions for the City, which include the City's Annual Comprehensive Financial Report (ACFR), the annual budget, and all accounting functions. The Utility Billing division, under direction of the City Treasurer, creates and maintains all customer utility accounts. Customers are billed monthly for usage of culinary water, sewer, garbage (sanitation), storm drain, and street lighting. Additionally, Utility Billing division bills and collects fees on behalf of UTOPIA (Utah Telecommunication Open Infrastructure Agency) users.

### At a Glance:

**Total Budget: \$406,593 | Full-Time Equivalent Employees: 2.85**

# Administrative Services—Finance

## BUDGET

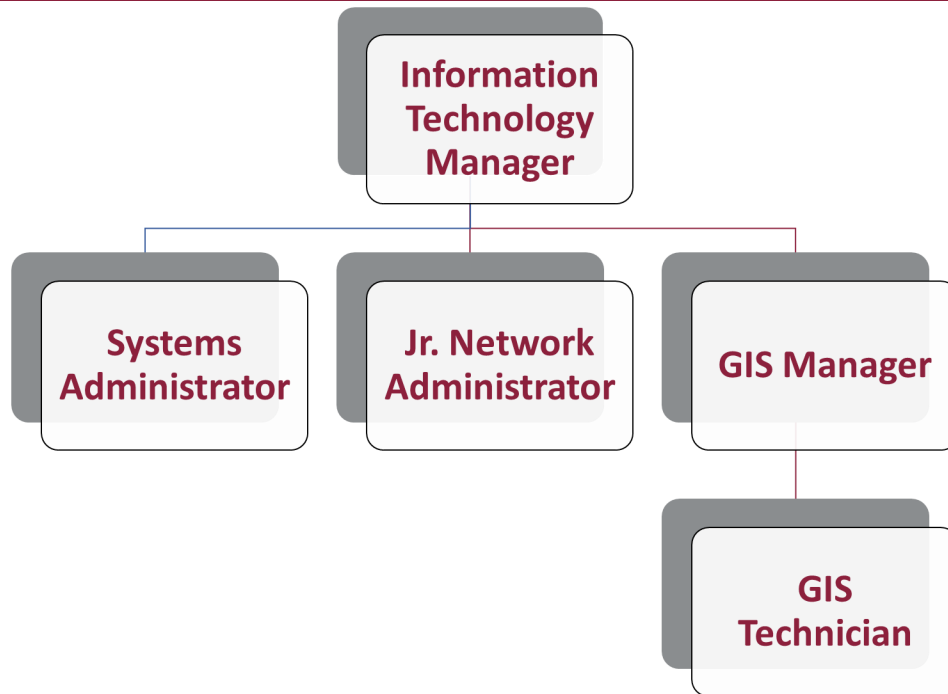
Administrative Services - Finance						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	299,247	255,323	249,240	227,962	(21,278)	-8.5%
Benefits <sup>1</sup>	164,130	123,455	138,213	111,193	(27,020)	-19.5%
Uniforms	733	794	675	675	-	0.0%
<b>Total Personnel</b>	<b>464,110</b>	<b>379,572</b>	<b>388,128</b>	<b>339,830</b>	<b>(48,298)</b>	<b>-12.4%</b>
<b>Operating</b>						
Subscriptions and Memberships	756	800	1,100	600	(500)	-45.5%
Education and Travel	4,168	3,530	4,500	4,500	-	0.0%
Repairs, Maintenance, and Supplies	148	758	400	400	-	0.0%
Information Technology Equipment (Interfund) <sup>2</sup>	14,050	8,619	11,965	21,733	9,768	81.6%
Communications and Telephone	1,015	1,154	1,000	1,000	-	0.0%
Professional Services <sup>3</sup>	27,030	25,900	31,500	36,530	5,030	16.0%
Tool allowance	2,916	1,102	1,500	1,000	(500)	-33.3%
Miscellaneous Supplies	436	413	500	500	-	0.0%
Miscellaneous Services	123	404	500	500	-	0.0%
<b>Total Operating</b>	<b>50,642</b>	<b>42,680</b>	<b>52,965</b>	<b>66,763</b>	<b>13,798</b>	<b>26.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 514,752</b>	<b>\$ 422,252</b>	<b>\$ 441,093</b>	<b>\$ 406,593</b>	<b>\$ (34,500)</b>	<b>-7.8%</b>

- 1 FY2026 Market, COLA, & Merit Salary Adjustments, moving full-time finance clerk to utility billing and part-time clerk to finance
- 2 Updated hardware replacement were replacement costs distributed to departments
- 3 Increased cost to audit and addition of a single audit

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Assistant Finance Director	1.00	1.00	1.00	-
Procurement/Contract Specialist	1.00	1.00	-	-
City Treasurer	0.35	0.35	0.35	0.35
Sr. Accountant	-	-	-	1.00
Accountant	-	1.00	-	-
Finance Clerk	2.00	1.00	2.00	1.50
<b>TOTAL FINANCE</b>	<b>4.35</b>	<b>4.35</b>	<b>3.35</b>	<b>2.85</b>

# Administrative Services—Information Technology



## DEPARTMENT DESCRIPTION

The Information Technology department is responsible for managing the technology and network infrastructure, maintaining information system security, promoting technology education, and overseeing data disaster recovery planning. The City's GIS team is also housed in the Information Technology Department.

### At a Glance:

**Total Budget: \$905,233 | Full-Time Equivalent Employees: 3.3**



# Administrative Services—Information Technology

## BUDGET

Administrative Services - Information Technology						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	370,507	320,661	344,949	354,841	9,892	2.9%
Overtime	32	-	-	-	-	0.0%
Benefits <sup>2</sup>	157,970	142,534	154,146	162,686	8,540	5.5%
Car Allowance	3,115	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>531,624</b>	<b>466,195</b>	<b>502,095</b>	<b>520,527</b>	<b>18,432</b>	<b>3.7%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	-	3,500	3,500	-	0.0%
Education and Travel	6,035	11,810	15,000	15,000	-	0.0%
Information Technology Equipment (Interfund) <sup>3</sup>	38,123	12,738	16,144	19,936	3,792	23.5%
Internet and Wireless <sup>4</sup>	20,851	20,029	4,500	6,200	1,700	37.8%
Communications and Telephone	26,147	25,941	32,695	28,695	(4,000)	-12.2%
Professional Services	21,155	20,860	53,325	46,825	(6,500)	-12.2%
Computer Equipment	9,989	13,700	17,000	15,000	(2,000)	-11.8%
Network Equipment <sup>5</sup>	2,205	32,079	-	5,000	5,000	0.0%
Software	9,970	106	2,000	2,000	-	0.0%
Software Support	167,486	189,787	250,480	241,550	(8,930)	-3.6%
Miscellaneous Supplies	466	631	500	500	-	0.0%
Miscellaneous Services	45	172	500	500	-	0.0%
<b>Total Operating</b>	<b>302,472</b>	<b>327,853</b>	<b>395,644</b>	<b>384,706</b>	<b>(10,938)</b>	<b>-2.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 834,096</b>	<b>\$ 794,048</b>	<b>\$ 897,739</b>	<b>\$ 905,233</b>	<b>\$ 7,494</b>	<b>0.8%</b>

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 FY2026 Benefit Increase
- 3 Updated hardware replacement ware replacement costs distributed to departments
- 4 Addition of redundant internet
- 5 Incidental switch repair

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Information Technology Director	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00
Network Administrator	1.00	0.00	0.00	0.00
Information Technology Technician	0.60	0.00	0.00	0.00
Jr. Network Administrator	0.00	0.60	0.60	0.60
GIS Manager	0.35	0.35	0.35	0.35
GIS Technician	0.35	0.35	0.35	0.35
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>4.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>

# Administrative Services—Justice Court



## DEPARTMENT DESCRIPTION

The Midvale Justice Court has jurisdiction over Class B and C misdemeanors, small claims, and infractions committed within the boundaries of Midvale City. These include all traffic, parking, and criminal offenses. The Justice Court is devoted to providing the best service possible. Of Court staff, four are fluent in Spanish, providing excellent service to different parts of our diverse community.

### At a Glance:

**Total Budget: \$1,128,396 | Full-Time Equivalent Employees: 8.72**

# Administrative Services—Justice Court

## BUDGET

Administrative Services - Justice Court						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	558,988	594,311	616,351	632,270	15,919	2.6%
Overtime	-	-	100	100	-	0.0%
Part-Time Wages	27,017	13,408	30,943	24,198	(6,745)	-21.8%
Benefits	278,734	314,149	349,953	311,338	(38,615)	-11.0%
Car Allowance	3,115	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>867,854</b>	<b>924,868</b>	<b>1,000,347</b>	<b>970,907</b>	<b>(29,440)</b>	<b>-2.9%</b>
<b>Operating</b>						
Subscriptions and memberships	-	-	400	400	-	0.0%
Education and Travel	2,315	1,536	2,500	2,500	-	0.0%
Bank and card processing fees	12,362	14,056	15,000	15,000	-	0.0%
Repairs/maintenance/supplies	-	-	3,300	-	(3,300)	-100.0%
Information Technology Equipment						
(Interfund) <sup>2</sup>	18,851	19,417	21,053	35,789	14,736	70.0%
Communications/telephone	837	806	800	800	-	0.0%
Warrants enforcement	-	-	1,000	-	(1,000)	-100.0%
Judge pro tem fees	75	3,205	3,000	3,000	-	0.0%
Transport Fees	4,107	2,000	4,000	-	(4,000)	-100.0%
Witness fees	167	701	700	700	-	0.0%
Bailiff fees	53,344	57,511	73,200	78,200	5,000	6.8%
Interpreter fees	11,985	18,269	19,000	19,000	-	0.0%
Juror fees and supplies	609	455	600	600	-	0.0%
Miscellaneous supplies	773	5,422	750	750	-	0.0%
Miscellaneous services	413	254	750	750	-	0.0%
<b>Total Operating</b>	<b>105,838</b>	<b>123,632</b>	<b>146,053</b>	<b>157,489</b>	<b>11,436</b>	<b>7.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 973,692</b>	<b>\$ 1,048,500</b>	<b>\$ 1,146,400</b>	<b>\$ 1,128,396</b>	<b>\$ (18,004)</b>	<b>-1.6%</b>

# Administrative Services—Justice Court

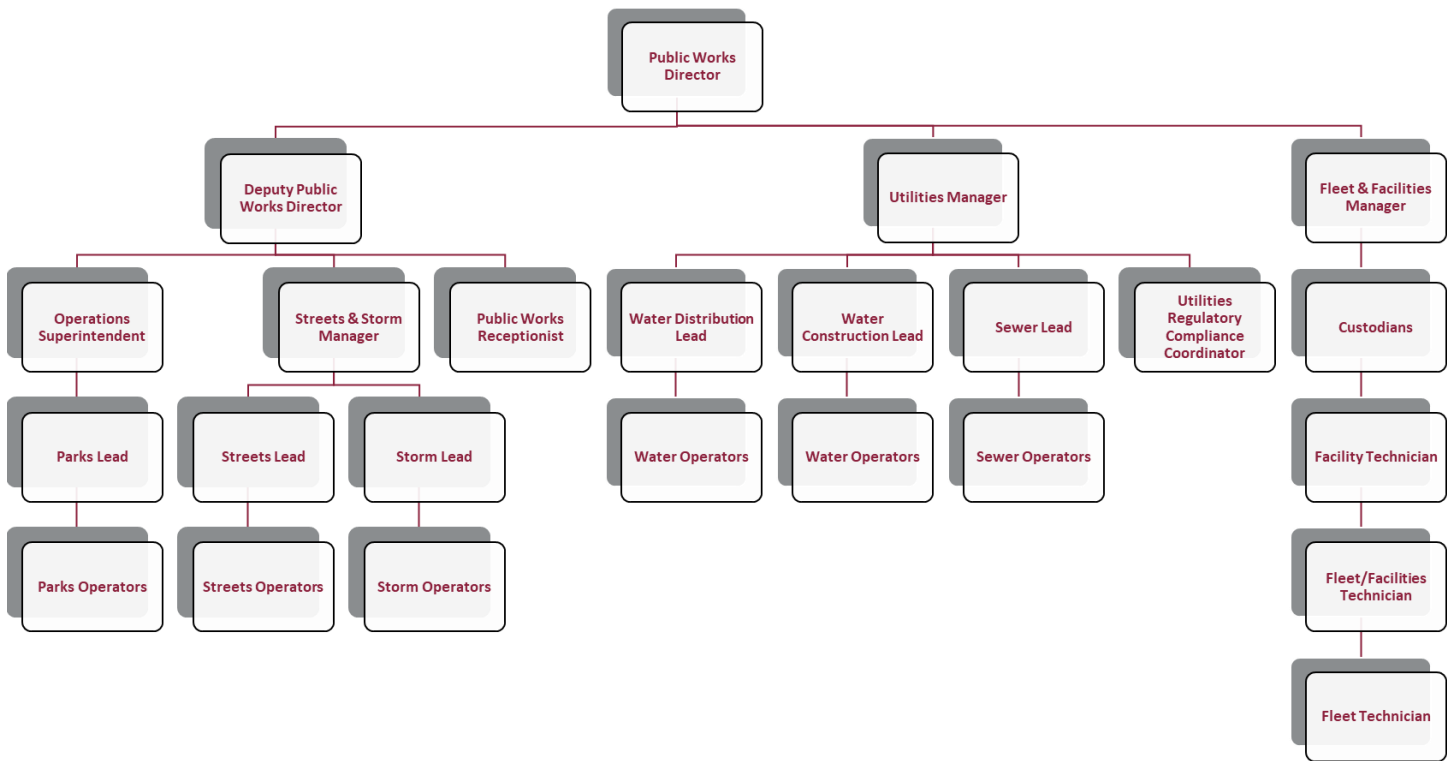
## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Updated hardware replacement ware replacement costs distributed to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Judge	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Judicial Assistant I/II/III	6.00	6.00	6.00	6.00
<b>Part-Time</b>				
Judicial Assistant	0.72	0.72	0.72	0.72
<b>TOTAL JUSTICE COURT</b>	<b>8.72</b>	<b>8.72</b>	<b>8.72</b>	<b>8.72</b>

# Public Works—Administration



## DIVISION DESCRIPTION

The Public Works Administration division assists all divisions within Public Works through office support and first contact communications with the public. Public Works Administration manages all public works invoices, cemetery filings, burial scheduling, hydrant meter rentals, and all other walk-in public needs.

### At a Glance:

**Total Budget: \$398,363 | Full-Time Equivalent Employees: 2.4**

# Public Works—Administration

## BUDGET

Public Works Administration						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	214,143	224,046	236,494	237,076	582	0.2%
Overtime	703	585	1,050	300	(750)	-71.4%
Benefits	103,824	126,416	130,108	119,557	(10,551)	-8.1%
<b>Total Personnel</b>	<b>318,670</b>	<b>351,047</b>	<b>367,652</b>	<b>356,933</b>	<b>(10,719)</b>	<b>0.0%</b>
<b>Operating</b>						
Subscriptions and memberships	187	422	700	700	-	0.0%
Education and Travel	2,198	1,226	8,000	5,000	(3,000)	-37.5%
Repairs/maintenance/supplies	69	329	500	500	-	0.0%
Med/safety supplies	140	-	65,000	-	(65,000)	-100.0%
I.T. equipment <sup>2</sup>	8,012	8,517	10,799	14,585	3,786	35.1%
Vehicle operating costs <sup>3</sup>	6,748	7,546	7,949	8,557	608	7.6%
Communications/telephone	586	564	1,000	1,000	-	0.0%
Miscellaneous supplies	997	749	1,500	1,500	-	0.0%
Miscellaneous services	177	928	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>19,114</b>	<b>20,281</b>	<b>96,448</b>	<b>32,842</b>	<b>(63,606)</b>	<b>0.0%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	2,625	4,439	11,506	8,587	(2,919)	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 340,409</b>	<b>\$ 375,767</b>	<b>\$ 475,606</b>	<b>\$ 398,363</b>	<b>\$ (77,243)</b>	<b>0.0%</b>

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Updated hardware replacement ware replacement costs distributed to departments
- 3 Increased vehicle operating costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Public Works Director	0.30	0.30	0.30	0.30
Public Works Deputy Director	0.95	0.95	0.95	0.95
Operations Superintendent	0.15	0.15	0.15	0.15
Public Works Receptionist	1.00	1.00	1.00	1.00
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>

# Public Works—Streets



## DIVISION DESCRIPTION

The Streets Division is responsible for maintaining safe vehicle and pedestrian routes. Duties include snow plowing and salting, asphalt repair and maintenance, concrete repair and maintenance pertaining to sidewalk and curb and gutter, and property maintenance for City Right-of-Ways. The division also maintains street signage and oversees the streetlight and traffic signal programs contracted through Salt Lake County.

### At a Glance:

**Total Budget: \$1,124,879 | Full-Time Equivalent Employees: 5.45**

# Public Works—Streets

## BUDGET

Streets						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	286,629	295,426	329,368	343,042	13,674	4.2%
Overtime	9,766	7,721	10,900	10,900	-	0.0%
Benefits <sup>2</sup>	179,709	194,844	215,960	198,702	(17,258)	-8.0%
Uniform Allowance	3,278	3,357	4,650	4,150	(500)	-10.8%
<b>Total Personnel</b>	<b>479,382</b>	<b>501,348</b>	<b>560,878</b>	<b>556,794</b>	<b>(4,084)</b>	<b>-0.7%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	-	100	100	-	0.0%
Education and Travel	4,095	1,969	8,800	5,800	(3,000)	-34.1%
Repairs, Maintenance, and Supplies	8,250	28,050	10,400	10,400	-	0.0%
Medical and Safety Supplies	893	2,065	2,200	1,200	(1,000)	-45.5%
Information Technology Equipment (Interfund) <sup>3</sup>	3,745	4,926	7,744	9,652	1,908	24.6%
Vehicle Operating Costs (Interfund) <sup>4</sup>	149,019	166,632	175,539	188,973	13,434	7.7%
Lease of Public Works Space	28,000	28,000	28,000	28,000	-	0.0%
Electricity - Signals	7,345	6,839	7,500	7,500	-	0.0%
Communications and Telephone	2,376	2,763	4,660	4,660	-	0.0%
Professional Services	95	-	-	-	-	0.0%
Special Highway Support	18,291	20,950	22,100	22,100	-	0.0%
Signal Maintenance <sup>5</sup>	56,652	66,028	56,000	93,000	37,000	66.1%
Asphalt/Concrete	19,572	23,240	22,500	22,500	-	0.0%
Salt	46,791	26,399	27,600	27,600	-	0.0%
Signage	9,726	12,076	20,100	20,100	-	0.0%
Miscellaneous Supplies	-	-	8,000	500	(7,500)	-93.8%
Miscellaneous Services	-	1,000	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>354,850</b>	<b>390,937</b>	<b>402,243</b>	<b>443,085</b>	<b>40,842</b>	<b>10.2%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund) <sup>6</sup>	107,248	109,554	119,180	124,999	5,819	4.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 941,480</b>	<b>\$ 1,001,839</b>	<b>\$ 1,082,301</b>	<b>\$ 1,124,879</b>	<b>\$ 42,578</b>	<b>3.9%</b>

1 FY2026 Market, COLA, & Merit Salary Adjustments

2 Actual benefit costs for new employees

3 Updated hardware replacement ware replacement costs distributed to departments

4 Increased vehicle operating costs

5 One-time signal upgrades

6 Increase in vehicle replacement charge

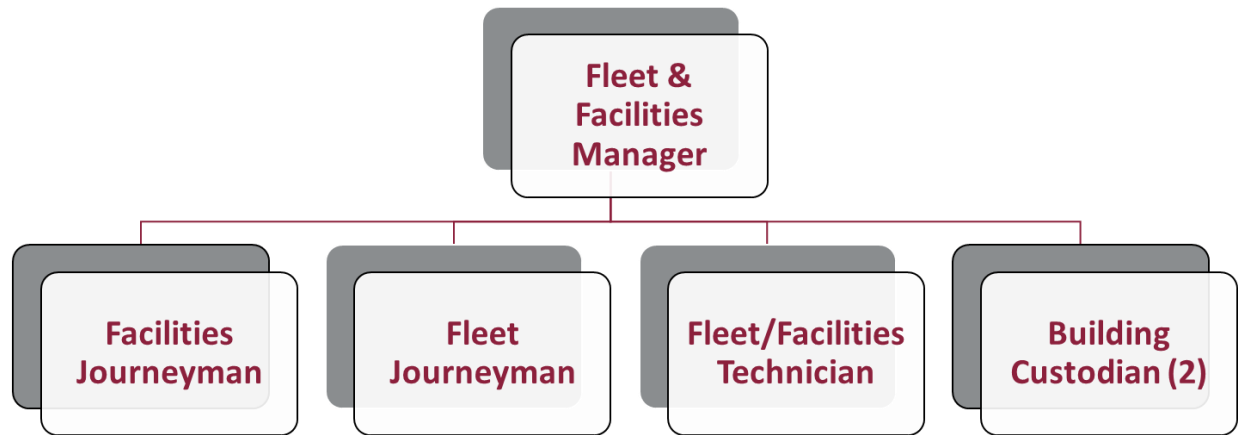


# Public Works—Streets

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Streets and Storm Water Manager	0.45	0.45	0.45	0.45
Streets Crew Lead	1.00	1.00	1.00	1.00
Equipment Operator I/II	4.00	4.00	4.00	4.00
<b>TOTAL STREETS</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>

# Public Works—Facilities



## DIVISION DESCRIPTION

The Facilities Division is responsible for the maintenance and cleaning of all City owned and operated facilities and surrounding grounds.

## BUDGET

Facilities						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	199,169	232,408	258,703	247,224	(11,479)	-4.4%
Overtime	418	678	900	900	-	0.0%
Benefits <sup>2</sup>	133,312	143,313	184,406	155,016	(29,390)	-15.9%
Uniform Allowance	1,062	798	1,200	1,200	-	0.0%
<b>Total Personnel</b>	<b>333,961</b>	<b>377,197</b>	<b>445,209</b>	<b>404,341</b>	<b>(40,868)</b>	<b>-9.2%</b>
<b>Operating</b>						
Travel	657	150	800	800	-	0.0%
Repairs, Maintenance, and Supplies	51,659	56,614	58,700	58,700	-	0.0%
Medical and Safety Supplies	286	-	300	300	-	0.0%
Information Technology Equipment (Interfund) <sup>3</sup>	1,572	1,274	5,376	5,822	446	8.3%
Vehicle Operating Costs (Interfund) <sup>4</sup>	16,870	18,864	20,491	21,393	902	4.4%
Electricity	61,448	59,172	65,000	65,000	-	0.0%
Natural Gas	41,515	34,028	35,000	35,000	-	0.0%
Water and Sewer (Interfund)	94,616	102,685	126,370	126,370	-	0.0%
Communications and Telephone	2,951	2,857	3,412	3,412	-	0.0%
Professional Services	-	-	2,000	2,000	-	0.0%
Contract labor	-	-	10,400	-	(10,400)	-100.0%
Insurance - property	38,634	40,704	65,000	66,163	1,163	1.8%
Miscellaneous supplies	-	-	500	500	-	0.0%
Miscellaneous services	16,171	18,771	22,500	22,500	-	0.0%
<b>Total Operating</b>	<b>326,379</b>	<b>335,119</b>	<b>415,849</b>	<b>407,960</b>	<b>(7,889)</b>	<b>-1.9%</b>
<b>Capital</b>						
Building Improvements	10,256	16,518	24,500	24,500	-	0.0%
Fleet Vehicle Replacement (Interfund)	13,089	23,114	13,941	13,941	-	0.0%
<b>Total Capital</b>	<b>23,345</b>	<b>39,632</b>	<b>38,441</b>	<b>38,441</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 683,685</b>	<b>\$ 751,948</b>	<b>\$ 899,499</b>	<b>\$ 850,742</b>	<b>\$ (48,757)</b>	<b>-5.4%</b>

### At a Glance:

**Total Budget: \$850,742 | Full-Time Equivalent Employees: 3.78**

# Public Works—Facilities

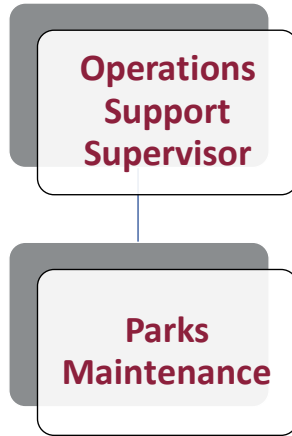
## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments, department restructuring
- 2 Actual benefit costs for new employees, department restructuring
- 3 Updated hardware replacement ware replacement costs distributed to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Fleet/Facilities/Park Superintendent	0.00	0.00	0.00	0.33
Fleet/Facilities Manager	0.50	0.50	0.50	0.00
Fleet Foreman	0.00	0.00	0.00	0.20
Facilities Journeyman	1.00	1.00	1.50	1.25
Apprentice Mechanic	0.20	0.20	0.20	0.00
Building Custodian	2.00	2.00	2.00	2.00
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>3.70</b>	<b>3.70</b>	<b>4.20</b>	<b>3.78</b>

# Public Works—Parks and Cemetery



## DIVISION DESCRIPTION

The Parks and Cemetery Division is responsible for the maintenance of all City owned recreational open space including the Cemetery, parks, and trails. The division is also responsible for maintaining the landscaped medians and park strips within Midvale, and for overseeing the contract with the landscape company contracted by the City. The Parks and Cemetery Division maintains and cleans all associated park facilities including: restrooms, playground equipment, splash pad, sporting courts, and landscape irrigation maintenance. The division also performs all burials and coordinates all funerals and cemetery work.

### At a Glance:

**Total Budget: \$849,069 | Full-Time Equivalent Employees: 4.33**

# Public Works—Parks and Cemetery

## BUDGET

Parks and Cemetery						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	167,970	215,579	242,019	236,378	(5,641)	-2.3%
Overtime	12,239	13,646	9,700	10,200	500	5.2%
Benefits <sup>2</sup>	96,169	124,862	131,194	129,804	(1,390)	-1.1%
Uniform Allowance	1,733	2,090	2,650	2,650	-	0.0%
<b>Total Personnel</b>	<b>278,111</b>	<b>356,177</b>	<b>385,563</b>	<b>379,032</b>	<b>(6,531)</b>	<b>-1.7%</b>
<b>Operating</b>						
Subscriptions and Memberships	592	1,601	1,500	1,500	-	0.0%
Education and Travel <sup>3</sup>	4,114	1,689	5,600	6,100	500	8.9%
Repairs, Maintenance, and Supplies	28,974	21,023	23,400	23,400	-	0.0%
Soft Fall Fill	1,168	6,919	9,000	8,000	(1,000)	-11.1%
Splash Pad Maintenance & Repair	-	1,763	5,000	5,000	-	0.0%
Playground Equipment Maintenance	-	6,167	33,833	33,833	-	0.0%
Medical and Safety Supplies	340	1,678	1,000	1,000	-	0.0%
Information Technology Equipment (Interfund) <sup>4</sup>	5,284	6,873	8,074	11,947	3,873	48.0%
Vehicle Operating Costs (Interfund) <sup>5</sup>	11,247	12,576	13,248	14,262	1,014	7.7%
Small Capital Purchases	-	-	-	-	-	0.0%
Electricity	21,783	19,882	21,000	21,000	-	0.0%
Communications and Telephone	1,317	2,492	2,170	2,170	-	0.0%
Contract Labor	219,569	315,014	350,000	300,000	(50,000)	-14.3%
Software	796	-	5,050	-	(5,050)	-100.0%
Miscellaneous Supplies	-	-	500	500	-	0.0%
Miscellaneous Services	14,883	-	2,000	2,000	-	0.0%
<b>Total Operating</b>	<b>310,067</b>	<b>397,677</b>	<b>481,375</b>	<b>430,712</b>	<b>(50,663)</b>	<b>-10.5%</b>
<b>Capital</b>						
Building Improvements	6,897	1,236	8,000	8,000	-	0.0%
Fleet Vehicle Replacement (Interfund)	41,430	39,655	38,178	31,325	(6,853)	-18.0%
<b>Total Capital</b>	<b>48,327</b>	<b>40,891</b>	<b>46,178</b>	<b>39,325</b>	<b>(6,853)</b>	<b>-14.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 636,505</b>	<b>\$ 794,745</b>	<b>\$ 913,116</b>	<b>\$ 849,069</b>	<b>\$ (64,047)</b>	<b>-7.0%</b>

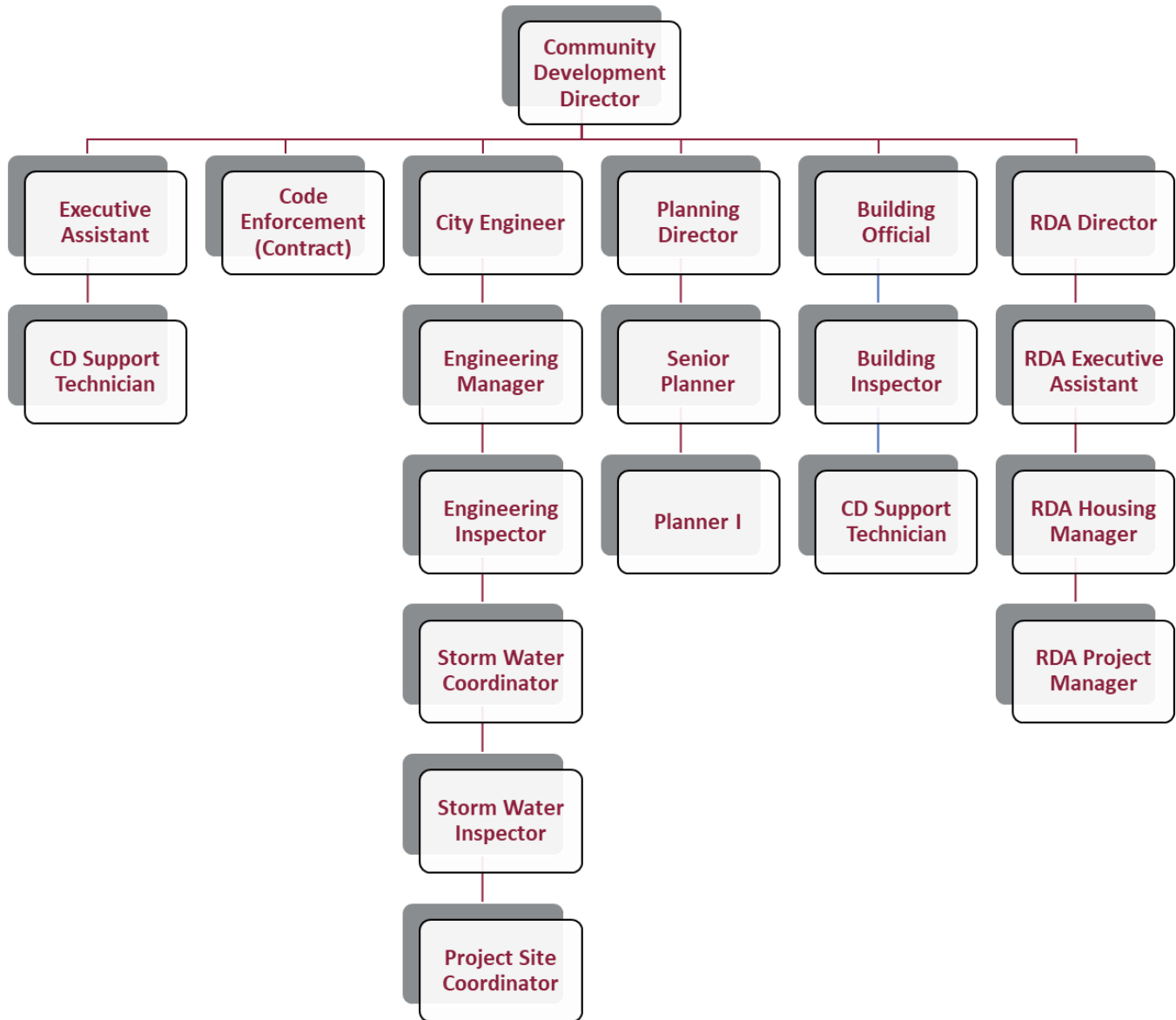
- 1 FY2026 Market, COLA, & Merit Salary Adjustments, department restructuring
- 2 Actual benefit costs for new employees, department restructuring
- 3 Additional training costs
- 4 Updated hardware replacement ware replacement costs distributed to departments
- 5 Increased vehicle operating costs

# Public Works—Parks and Cemetery

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Fleet/Facilities/Park Superintendent	0.00	0.00	0.00	0.33
Parks Crew Lead	1.00	1.00	1.00	1.00
Parks Maintenance I	1.00	1.00	1.00	1.00
Parks Maintenance I	0.00	0.50	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00
<b>TOTAL PARKS &amp; CEMETERY</b>	<b>3.00</b>	<b>3.50</b>	<b>4.00</b>	<b>4.33</b>

# Community Development—Administration



## DEPARTMENT DESCRIPTION

Community Development Administration includes overall support for the divisions within Community Development, economic development, business licensing, and a grant funded Project Site Coordinator.

### At a Glance:

**Total Budget: \$606,604 | Full-Time Equivalent Employees: 3.5**

# Community Development—Administration

## BUDGET

Community Development Administration						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	452,359	380,625	402,671	353,677	(48,994)	-12.2%
Overtime	1,036	2,241	3,000	1,500	(1,500)	-50.0%
Benefits <sup>1</sup>	178,988	177,921	192,065	164,436	(27,629)	-14.4%
Car Allowance	4,038	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>636,421</b>	<b>563,787</b>	<b>600,736</b>	<b>522,613</b>	<b>(78,123)</b>	<b>-13.0%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,483	2,937	3,000	3,000	-	0.0%
Education and Travel	3,108	3,959	7,000	7,000	-	0.0%
Bank Charges	11,435	12,135	12,820	12,820	-	0.0%
Information Technology Equipment (Interfund) <sup>2</sup>	11,880	9,772	13,287	18,860	5,573	41.9%
Vehicle Operating Costs (Interfund) <sup>3</sup>	5,623	6,288	6,624	7,131	507	7.7%
Communications and Telephone	1,485	1,565	1,193	1,193	-	0.0%
Professional Services	-	10,911	35,589	10,000	(25,589)	-71.9%
Special Development Projects	9,224	1,246	10,000	10,000	-	0.0%
Economic Development Promotions	10,060	847	37,097	10,000	(27,097)	-73.0%
Miscellaneous Supplies	845	1,658	1,000	1,000	-	0.0%
Miscellaneous Services	-	365	500	500	-	0.0%
<b>Total Operating</b>	<b>56,143</b>	<b>51,683</b>	<b>128,110</b>	<b>81,504</b>	<b>(46,606)</b>	<b>-36.4%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	2,116	3,401	4,108	2,487	(1,621)	-39.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 694,680</b>	<b>\$ 618,871</b>	<b>\$ 732,954</b>	<b>\$ 606,604</b>	<b>\$ (126,350)</b>	<b>-17.2%</b>

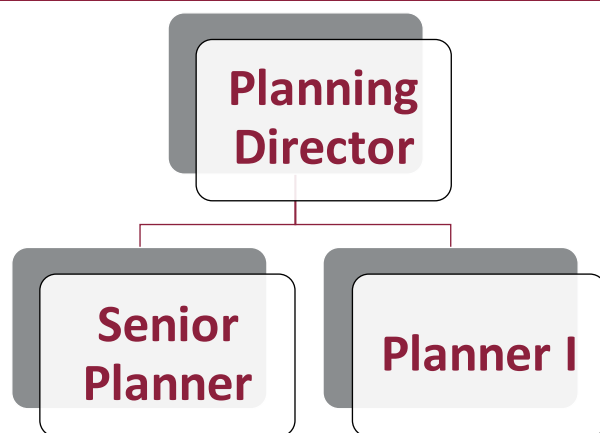
- 1 FY2026 Market, COLA, & Merit Salary Adjustments, moving Community Development Support to Building Inspections
- 2 Updated hardware replacement were replacement costs distributed to departments
- 3 Increased vehicle operating costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Community Development Director	1.00	1.00	1.00	1.00
Economic Development Director	1.00	1.00	0.00	0.00
Executive Assistant	0.50	0.50	0.50	0.50
Project Site Coordinator*	1.00	1.00	1.00	1.00
Community Development Support	2.00	2.00	2.00	1.00
<b>ADMIN</b>	<b>5.50</b>	<b>5.50</b>	<b>4.50</b>	<b>3.50</b>



# Community Development—Planning and Zoning



## DEPARTMENT DESCRIPTION

The Planning and Zoning Division is responsible for providing effective, transparent, and efficient professional services to the public. The Division also ensures compliance with Midvale City’s Municipal Code for all building plans, subdivision plans, land use and zone amendments, *etc.* In addition, the division is charged with creation and modification of the City’s General Plans and other planning documents.

## BUDGET

Planning and Zoning						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	226,194	250,620	260,585	269,481	8,896	3.4%
Overtime	1,652	3,103	2,000	2,000	-	0.0%
Benefits <sup>2</sup>	123,540	137,591	146,455	153,014	6,559	4.5%
<b>Total Personnel</b>	<b>351,386</b>	<b>391,314</b>	<b>409,040</b>	<b>424,494</b>	<b>15,454</b>	<b>3.8%</b>
<b>Operating</b>						
Subscriptions and Memberships	1,690	1,325	2,000	2,000	-	0.0%
Education and Travel	1,565	6,054	7,500	7,500	-	0.0%
Information Technology Equipment (Interfund) <sup>3</sup>	8,537	9,200	8,812	17,702	8,890	100.9%
Communications and Telephone	388	605	1,500	1,500	-	0.0%
Professional Services	5,550	3,350	5,000	3,000	(2,000)	-40.0%
Miscellaneous Supplies	2,061	1,859	2,000	500	(1,500)	-75.0%
Miscellaneous Services	1,635	397	500	500	-	0.0%
Planning Commision Misc <sup>4</sup>	-	1,069	4,000	7,000	3,000	75.0%
<b>Total Operating</b>	<b>21,426</b>	<b>23,859</b>	<b>31,312</b>	<b>39,702</b>	<b>8,390</b>	<b>26.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 372,812</b>	<b>\$ 415,173</b>	<b>\$ 440,352</b>	<b>\$ 464,196</b>	<b>\$ 23,844</b>	<b>5.4%</b>

### At a Glance:

**Total Budget: \$464,196 | Full-Time Equivalent Employees: 3**

# Community Development—Planning and Zoning

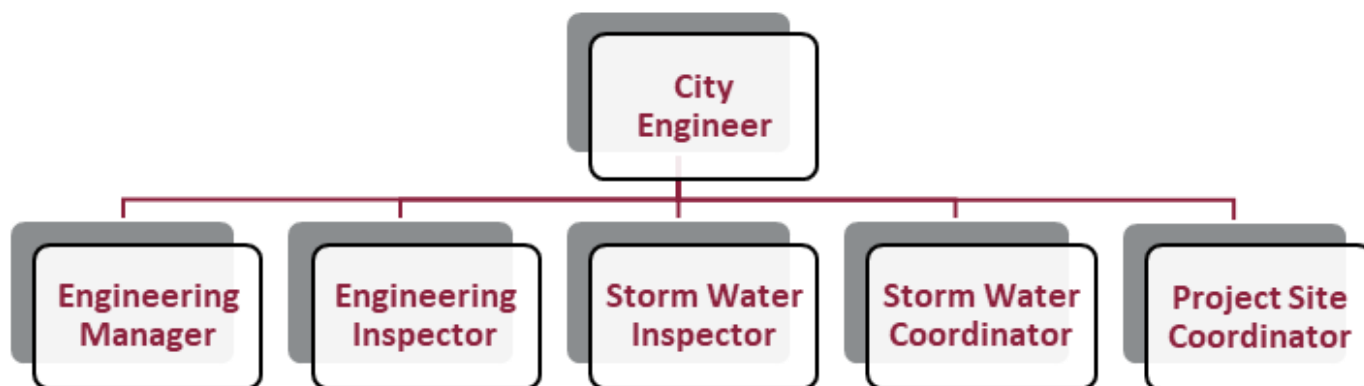
## BUDGET CONTINUE

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Actual benefit costs
- 3 Updated hardware replacement ware replacement costs distributed to departments
- 4 Moving Planning Commission pay to Planning Commission line item

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
City Planner	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Planner I/II	1.00	1.00	1.00	1.00
<b>TOTAL PLANNING AND ZONING</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Community Development—Engineering



## BUDGET

Engineering						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	85,802	91,521	129,377	90,027	(39,350)	-30.4%
Benefits <sup>1</sup>	24,103	25,321	44,151	31,346	(12,805)	-29.0%
Uniform Allowance	2,395	3,215	3,500	3,500	-	0.0%
<b>Total Personnel</b>	<b>112,300</b>	<b>120,057</b>	<b>177,028</b>	<b>124,873</b>	<b>(52,155)</b>	<b>-29.5%</b>
<b>Operating</b>						
Subscriptions and Memberships	274	729	600	600	-	0.0%
Education and Travel	6,617	7,280	9,500	7,500	(2,000)	-21.1%
Information Technology Equipment (Interfund) <sup>2</sup>	10,103	6,150	8,410	14,849	6,439	76.6%
Vehicle Operating Costs (Interfund) <sup>3</sup>	11,247	12,576	13,248	14,262	1,014	7.7%
Communications and Telephone	2,853	3,304	4,000	4,000	-	0.0%
Professional Services	12,092	12,426	18,900	10,000	(8,900)	-47.1%
Engineering Supplies	1,193	1,026	1,000	1,000	-	0.0%
Miscellaneous Supplies	322	170	500	500	-	0.0%
Miscellaneous Services	650	121	500	500	-	0.0%
<b>Total Operating</b>	<b>45,351</b>	<b>43,782</b>	<b>56,658</b>	<b>53,211</b>	<b>(3,447)</b>	<b>-6.1%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	22,791	15,711	12,257	10,853	(1,404)	-11.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 180,442</b>	<b>\$ 179,550</b>	<b>\$ 245,943</b>	<b>\$ 188,938</b>	<b>\$ (57,005)</b>	<b>-23.2%</b>

### At a Glance:

**Total Budget: \$188,938 | Full-Time Equivalent Employees: .75**

# Community Development—Engineering

## BUDGET CONTINUED

- 1 Removal of one-time costs associated with new City Engineer
- 2 Updated hardware replacement were replacement costs distributed to departments
- 3 Increased vehicle operating costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.50	0.50	0.50	0.50
GIS Manager	0.35	0.00	0.00	0.00
GIS Specialist I	0.35	0.00	0.00	0.00
<b>TOTAL ENGINEERING</b>	<b>1.45</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>

# Community Development—Code Enforcement

## DEPARTMENT DESCRIPTION

Code Enforcement is provided by the Unified Police Department, which is funded in the Public Safety budget.

## BUDGET

Code Enforcement						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
Education and Travel	-	-	-	700	700	0.0%
Information Technology Equipment (Interfund) <sup>1</sup>	2,101	582	202	1,491	1,289	638.0%
Miscellaneous Supplies	115	-	500	500	-	0.0%
Miscellaneous Services	1,463	-	1,000	500	(500)	-50.0%
TOTAL EXPENDITURES	\$ 3,679	\$ 582	\$ 1,702	\$ 3,191	\$ 1,489	87.5%

1 Distributing City-wide software to departments

### At a Glance:

Total Budget: \$3,191 | Full-Time Equivalent Employees: 0

# Community Development—Building Inspection



## DEPARTMENT DESCRIPTION

The building department oversees construction and development to ensure buildings are safe, code-compliant, and properly permitted through permitting, plan reviews, and inspections. Historically, the City has outsourced the majority of its building inspection services to a professional engineering company. However, in Fiscal Year 2025, the City made significant changes by hiring an in-house Building Official and Building Inspector. Additionally, the Community Development Support Technician, who is responsible for handling building permits and scheduling inspections, was transferred to the building inspection department.

## BUDGET

Building Inspection						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	-	160	145,556	247,679	102,123	70.2%
Benefits <sup>1</sup>	-	(119)	104,031	122,739	18,708	18.0%
<b>Total Personnel</b>	-	41	249,587	370,418	120,831	48.4%
<b>Operating</b>						
Uniform allowance <sup>1</sup>	-	-	600	1,200	600	100.0%
Subscriptions and memberships	-	-	200	200	-	0.0%
Educantion & Travel <sup>1</sup>	443	-	1,000	5,000	4,000	400.0%
Repairs, Maintenance, and Supplies <sup>1</sup>	-	-	-	6,000	6,000	0.0%
Information Technology Equipment (Interfund) <sup>1</sup>	32	180	174	2,694	2,520	1448.4%
Communications and Telephone	-	-	68	68	-	0.0%
Professional Services <sup>1</sup>	289,995	161,519	68,079	250,000	181,921	267.2%
Miscellaneous Supplies	-	38	500	500	-	0.0%
Miscellaneous Services	-	-	500	500	-	0.0%
<b>Total Operating</b>	290,470	161,737	71,121	266,162	195,041	274.2%
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	-	-	29,000	29,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	\$ 290,470	\$ 161,778	\$ 349,708	\$ 665,580	\$ 315,872	90.3%

### At a Glance:

**Total Budget: \$665,580 | Full-Time Equivalent Employees: 3.0**

# Community Development—Building Inspection

## BUDGET CONTINUED

1 Bringing building inspection services in-house by hiring a building official and building plan reviewer

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Building Official	0.00	0.00	1.00	1.00
Building Plan Reviewer	0.35	0.60	1.00	1.00
Community Development Support	0.00	0.00	0.00	1.00
<b>TOTAL BUILDING INSPECTION</b>	<b>0.35</b>	<b>0.60</b>	<b>2.00</b>	<b>3.00</b>

# Debt Service Fund





# Debt Service Fund

## DESCRIPTION

The Debt Service Fund is provided to account for the revenues and expenditures related to long-term debt that is not accounted for in the Enterprise or Special Revenue Funds. This includes accounting for bond principal, interest, and other debt related expenditures. Any changes in the budget reflect scheduled debt payments.

## BUDGET

Debt Service Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Interest Revenue	3,690	3,136	-	-	-	0.0%
Loan Payment - Developer	46,281	240,994	245,331	245,331	-	0.0%
Transfer From General Fund	1,157,961	1,134,725	1,063,210	1,061,446	(1,764)	-0.2%
Transfer from Jordan Bluffs	449,132	449,131	449,131	449,131	-	0.0%
<b>TOTAL REVENUES</b>	<b>1,657,064</b>	<b>1,827,986</b>	<b>1,757,672</b>	<b>1,755,908</b>	<b>(1,764)</b>	<b>-0.1%</b>
<b>Expenditures:</b>						
Trustee and Bond Related Fees	4,550	2,600	5,000	2,600	(2,400)	-48.0%
Lease Payment to MBA	374,961	352,724	279,008	282,445	3,437	1.2%
Debt Service Principal	1,027,432	1,060,951	1,098,906	1,132,295	33,389	3.0%
Debt Service Interest	444,031	409,512	374,758	338,568	(36,190)	-9.7%
<b>TOTAL EXPENDITURES</b>	<b>1,850,974</b>	<b>1,825,787</b>	<b>1,757,672</b>	<b>1,755,908</b>	<b>(1,764)</b>	<b>-0.1%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>(193,910)</b>	<b>2,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	

### At a Glance:

**Total Budget: \$1,755,908 | Full-Time Equivalent Employees: 0**

# Special Revenue Funds



## DEPARTMENT DESCRIPTION

The Public Safety Fund is a special revenue fund which includes expenditures the City contracts for Emergency Management (Unified Fire Authority), Police (Unified Police Department), and Animal Control (Salt Lake County). The Public Safety Fund is being created in FY2026.

## BUDGET

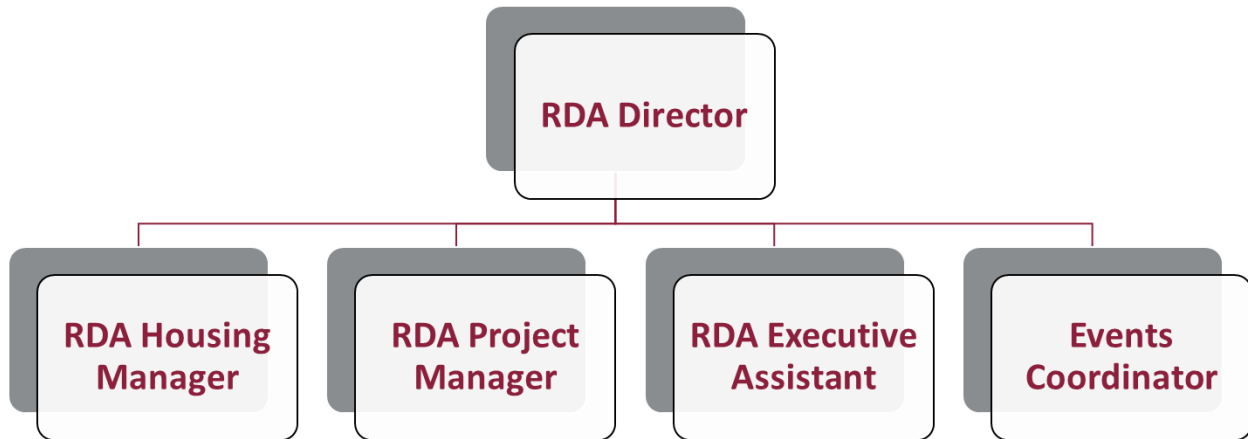
Public Safety Service Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Property Tax <sup>1</sup>	-	-	-	940,561	940,561	0.0%
Interest Revenue	-	-	-	-	-	0.0%
Transfer From General Fund	-	-	-	13,690,975	13,690,975	0.0%
<b>TOTAL REVENUES</b>	-	-	-	<b>14,631,536</b>	<b>14,631,536</b>	<b>0.0%</b>
<b>Expenditures:</b>						
Information Technology Equipment (Interfund)	1,488	2,113	1,893	1,837	(56)	-3.0%
Professional Services	50,618	-	58,457	56,752	(1,705)	-2.9%
Unified Police Department Contract <sup>2</sup>	11,351,484	11,951,605	13,676,984	14,150,127	473,143	3.5%
Animal Control Contract <sup>3</sup>	312,197	342,578	412,618	422,820	10,202	2.5%
Miscellaneous Supplies	-	19,340	300	-	(300)	-100.0%
Miscellaneous Services	74,514	-	-	-	-	0.0%
<b>Total Operating</b>	<b>11,790,301</b>	<b>12,315,636</b>	<b>14,150,252</b>	<b>14,631,536</b>	<b>481,284</b>	<b>3.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,790,301</b>	<b>\$ 12,315,636</b>	<b>\$ 14,150,252</b>	<b>\$ 14,631,536</b>	<b>\$ 481,284</b>	<b>3.4%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	-	-	-	-	(482,989)	

- 1 Public Safety Property Tax
- 2 Increase in Unified Police Department costs
- 3 Increase in Animal Control Contract

### At a Glance:

**Total Budget: \$14,631,536 | Full-Time Equivalent Employees: 0**

# Redevelopment Agency—Operations



## BUDGET

Redevelopment Agency - Operations						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Interest Earnings	10,367	23,346	10,000	10,000	-	0.0%
Miscellaneous revenue	-	-	-	-	-	0.0%
Transfer from other RDA accts	735,752	364,552	842,028	996,721	154,693	18.4%
<b>TOTAL REVENUES</b>	<b>\$ 746,119</b>	<b>\$ 387,898</b>	<b>\$ 852,028</b>	<b>\$ 1,006,721</b>	<b>\$ 154,693</b>	<b>18.2%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	272,204	294,303	372,685	380,292	7,607	2.0%
Benefits <sup>1</sup>	142,349	149,014	178,079	176,512	(1,567)	-0.9%
<b>Total Personnel</b>	<b>414,553</b>	<b>443,317</b>	<b>550,764</b>	<b>556,804</b>	<b>6,040</b>	<b>1.1%</b>
<b>Operating</b>						
Subscriptions and Memberships	1,333	4,887	6,000	6,000	-	0.0%
Education and Travel	4,550	1,898	15,000	15,000	-	0.0%
Equipment, Supplies, and Maintenance	406	786	4,500	4,500	-	0.0%
Information Technology Equipment (Interfund) <sup>2</sup>	6,025	6,088	9,975	15,244	5,269	52.8%
Communications and Telephone	2,034	2,129	1,500	1,500	-	0.0%
Professional Services	53,100	75,868	60,000	60,000	-	0.0%
Administrative Fee (Interfund)	241,591	292,787	319,523	347,673	28,150	8.8%
<b>Total Operating</b>	<b>309,039</b>	<b>384,443</b>	<b>416,498</b>	<b>449,917</b>	<b>33,419</b>	<b>8.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 723,592</b>	<b>\$ 827,760</b>	<b>\$ 967,262</b>	<b>\$ 1,006,721</b>	<b>\$ 39,459</b>	<b>4.1%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>\$ 22,527</b>	<b>\$ (439,862)</b>	<b>\$ (115,234)</b>	<b>\$ -</b>	<b>\$ 115,234</b>	

### At a Glance:

**Total Budget: \$1,006,721 | Full-Time Equivalent Employees: 4.13**

# Redevelopment Agency—Operations

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments, Addition of RDA Attorney and Events Coordinator
- 2 Updated hardware replacement ware replacement costs distributed to departments

## STAFFING

	FY2023	FY2024	FY2025	Final FY2026
RDA Director	1.00	1.00	1.00	0.70
RDA Housing Project Manager	0.40	0.40	0.40	0.40
RDA Project Manager	0.50	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.50
CD Executive Assistant	0.50	0.50	0.50	0.50
RDA Attorney	0.00	0.00	0.00	0.33
Events Coordinator	0.00	0.00	0.00	0.70
<b>TOTAL BUSINESS LICENSING</b>	<b>2.90</b>	<b>3.40</b>	<b>3.40</b>	<b>4.13</b>

# Redevelopment Agency—Bingham Junction

## FUND DESCRIPTION

The Bingham Junction Project Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on August 10, 2004. The project area encompasses 390 acres in the northwest corner of the City. This project area consists primarily of the Midvale Slag Superfund Site, which completed major cleanup activities by 2007.

The Bingham Junction Project Area provides for collection of 80 percent of the property tax increment generated for a period of 25 years. The primary purpose of the project area is to address the extraordinary costs imposed on the property as a former Superfund site, as well as the construction of infrastructure to prepare the area for development activities.

## BUDGET

Redevelopment Agency - Bingham Junction Project Area						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Tax Increment Revenue	602,046	607,273	645,112	562,495	(82,617)	-12.8%
Contributions From Other Governments (Tax Increment)	6,890,093	6,617,832	7,625,556	6,129,853	(1,495,703)	-19.6%
Interest Earnings	277,989	479,044	100,000	100,000	-	0.0%
Transfer from General Fund	-	318,499	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 7,770,128</b>	<b>\$ 8,022,648</b>	<b>\$ 8,370,668</b>	<b>\$ 6,792,348</b>	<b>\$ (1,578,320)</b>	<b>-18.9%</b>
<b>Expenditures:</b>						
Professional Services	1,000	1,000	15,000	60,000	45,000	300.0%
Developer reimbursement	685,629	755,210	800,000	550,000	(250,000)	-31.3%
Public Art - P/Y	39,490	-	340,000	-	(340,000)	-100.0%
City Hall Plaza Project	-	496,869	2,634,367	-	(2,634,367)	-100.0%
Public Improvements	102,790	45,449	75,000	75,000	-	0.0%
Debt service principal	2,120,000	2,207,000	2,307,000	2,409,000	102,000	4.4%
Interest on bonds	1,359,992	1,275,772	1,176,173	1,309,223	133,050	11.3%
Transfer to Administration	620,502	289,552	632,361	605,428	(26,933)	-4.3%
Transfer to Citywide Housing	1,520,000	991,212	2,067,667	1,338,470	(729,197)	-35.3%
Transfer to Jordan Bluffs Proj	-	-	-	-	-	0.0%
Transfer to Main St Proj	50,000	275,000	2,436,000	1,600,000	(836,000)	-34.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,499,403</b>	<b>\$ 6,337,064</b>	<b>\$ 12,483,568</b>	<b>\$ 7,947,121</b>	<b>\$ (4,536,447)</b>	<b>-36.3%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>1,270,725</b>	<b>1,685,584</b>	<b>(4,112,900)</b>	<b>(1,154,773)</b>	<b>2,958,127</b>	

### At a Glance:

**Total Budget: \$7,947,121 | Full-Time Equivalent Employees: 0**

# Redevelopment Agency—Jordan Bluffs

## FUND DESCRIPTION

The Jordan Bluffs Project Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on August 10, 2004. The project area encompasses 268 acres in the southwest corner of the City. This project area consists primarily of the Midvale Slag Superfund Site, which completed major cleanup activities by 2007.

The Jordan Bluffs Project Area provides for collection of 80 percent of the property tax increment generated for a period of 25 years. The primary purpose of the project area is to address the extraordinary costs imposed on the property as a former Superfund site, as well as the construction of infrastructure to prepare the area for development activities.

## BUDGET

Redevelopment Agency - Jordan Bluffs Project Area						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
Revenues:						
Contributions from Other Governments	2,001,541	2,980,762	3,146,656	3,335,455	188,799	6.0%
Property Tax Revenue	175,177	273,363	266,544	282,537	15,993	6.0%
Interest revenue	53,625	124,073	40,000	40,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,230,343</b>	<b>\$ 3,378,198</b>	<b>\$ 3,453,200</b>	<b>\$ 3,657,992</b>	<b>\$ 204,792</b>	<b>5.9%</b>
Expenditures:						
Professional Services	112,000	112,580	112,000	112,000	-	0.0%
Developer Reimbursement	341,045	89,883	1,100,000	1,100,000	-	0.0%
Taxing Entity Tax Payments	435,593	596,237	682,640	667,091	(15,549)	-2.3%
Public Art	-	-	50,000	50,000	-	0.0%
Public Improvements	-	-	100,000	50,000	(50,000)	-50.0%
Transfer to Administration	115,250	75,000	202,637	296,096	93,459	46.1%
Transfer to Citywide Housing	368,000	257,600	515,200	533,673	18,473	3.6%
Transfer to Debt Service Fund	449,132	449,131	449,132	449,132	-	0.0%
Transfer to Main Street	-	-	-	200,000	200,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,821,020</b>	<b>\$ 1,580,431</b>	<b>\$ 3,211,609</b>	<b>\$ 3,457,992</b>	<b>\$ 246,383</b>	<b>7.7%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>409,323</b>	<b>1,797,767</b>	<b>241,591</b>	<b>200,000</b>	<b>(41,591)</b>	

### At a Glance:

**Total Budget: \$3,657,992 | Full-Time Equivalent Employees: 0**

# Redevelopment Agency—Main Street

## FUND DESCRIPTION

The Main Street Community Development Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on November 17, 2015. In 2021, the taxing entities entered into Interlocal Cooperation Agreements with the Agency whereby they participate 60 percent of their tax increment for 20 years. The Area was triggered to begin collecting tax increment and will receive its first distribution of tax increment from FY2025 payments.

The Redevelopment Agency's goal in this project is to create an arts and culture district. This will be accomplished by stabilizing the housing stock, upgrading infrastructure, improving parking, and adding new commercial uses through rehabilitation of existing buildings and new development. The Agency also has a sharp focus on community engagement, outreach, events, and supporting public art initiatives.

## BUDGET

Redevelopment Agency - Main Street Project Area						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Property Tax Revenue	-	-	36,543	68,525	31,982	87.5%
Salt Lake County Grant Revenue	5,000	-	200,000	-	(200,000)	-100.0%
Rent and Concessions	-	1,363	14,400	12,000	(2,400)	-16.7%
Revolving Loan Program	33,138	41,207	150,000	150,000	-	0.0%
Interest Revenue	46,624	81,249	30,000	15,000	(15,000)	-50.0%
Sale of Properties Held for Resale	-	275,060	-	-	-	0.0%
Transfer from other RDA A/C	50,000	275,000	2,436,000	1,800,000	(636,000)	-26.1%
Contributions from Other Governments	-	-	354,080	663,971	309,891	87.5%
<b>TOTAL REVENUES</b>	<b>\$ 134,762</b>	<b>\$ 673,879</b>	<b>\$ 3,221,023</b>	<b>\$ 2,709,496</b>	<b>\$ (511,527)</b>	<b>-15.9%</b>
<b>Expenditures:</b>						
Project Area improvements	-	-	1,470,564	229,600	(1,240,964)	-84.4%
Professional Services	95,131	20,325	-	200,000	200,000	0.0%
Miscellaneous Supplies	213	995	2,000	2,000	-	0.0%
Revolving Loan Program	251,212	499,058	1,510,000	1,000,000	(510,000)	-33.8%
Façade Improvement Grant	-	-	-	175,000	175,000	0.0%
Property Acquisition	-	-	340,000	215,000	(125,000)	-36.8%
Public Art	46,850	73,183	150,000	135,000	(15,000)	-10.0%
Art House	824	-	5,000	5,000	-	0.0%
Events and Promotion	27,463	80,040	36,000	139,000	103,000	286.1%
Remit Back to Taxing Entities	-	-	156,249	146,500	(9,749)	-6.2%
Parking Structure	-	-	250,000	250,000	-	0.0%
Transfer to RDA Administration	-	-	7,031	95,197	88,166	1254.0%
Transfer to RDA City-wide Housing	-	-	46,875	117,199	70,324	150.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 421,693</b>	<b>\$ 673,601</b>	<b>\$ 3,973,719</b>	<b>\$ 2,709,496</b>	<b>\$ (1,264,223)</b>	<b>-31.8%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>(286,931)</b>	<b>278</b>	<b>(752,696)</b>	<b>-</b>	<b>752,696</b>	

### At a Glance:

**Total Budget: \$2,709,496 | Full-Time Equivalent Employees: 0**



# Redevelopment Agency—City-Wide Housing

## FUND DESCRIPTION

The Redevelopment Agency of Midvale City is charged with leading the City's housing-related efforts through the establishment of policies and the administration of programs, including the preparation and implementation of the Midvale City Housing Plan and the Neighborhood Housing Improvement Program. The Agency has assumed the lead role in housing policy and development, because it is the primary funding source for moderate to low-income housing in Midvale. These housing funds are primarily generated by a required 20 percent housing set-aside in the Bingham Junction Project Area and Jordan Bluffs Project Area.

## BUDGET

Redevelopment Agency - City-Wide Housing						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Interest revenue	121,907	228,383	40,000	40,000	-	0.0%
Lease revenue - Applewood	-	864	1,500	1,500	-	0.0%
Transfer from other RDA account	1,888,000	1,248,812	2,629,742	1,989,342	(640,400)	-24.4%
Grants Slco Affordable Housing	-	-	100,000	100,000	-	0.0%
Loan revenue - Sunset Gardens	39,425	-	1,000	1,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,049,332</b>	<b>\$ 1,478,059</b>	<b>\$ 2,772,242</b>	<b>\$ 2,131,842</b>	<b>\$ (640,400)</b>	<b>-23.1%</b>
<b>Expenditures:</b>						
Salaries	45,739	48,611	50,543	135,105	84,562	167.3%
Benefits	17,435	18,226	19,921	48,067	28,146	141.3%
Equipment, Supplies, and Maint	-	-	2,100	2,100	-	0.0%
Communications/Telephone	251	242	254	254	-	0.0%
Housing Programs Administrative Services	-	5,435	35,000	35,000	-	0.0%
Affordable Housing Incentives	170,661	2,078,147	6,500,000	2,000,000	(4,500,000)	-69.2%
Housing Programs	(87,278)	156,092	285,000	285,000	-	0.0%
Recreation Amenity Program	-	-	100,000	100,000	-	0.0%
Homeownership/Landlord Education	-	-	1,000	1,000	-	0.0%
Home Repair Loan Program	-	227	260,000	260,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 146,808</b>	<b>\$ 2,306,980</b>	<b>\$ 7,253,818</b>	<b>\$ 2,866,526</b>	<b>\$ (4,387,292)</b>	<b>-60.5%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>1,902,524</b>	<b>(828,921)</b>	<b>(4,481,576)</b>	<b>(734,684)</b>	<b>3,746,892</b>	

## STAFFING

	FY2023	FY2024	FY2025	Final FY2026
RDA Director	0.00	0.00	0.00	0.30
RDA Housing Project Manager	0.60	0.60	0.60	0.60
RDA Attorney	0.00	0.00	0.00	0.33
<b>TOTAL BUSINESS LICENSING</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>1.23</b>

### At a Glance:

**Total Budget: \$2,866,526 | Full-Time Equivalent Employees: 1.23**

# Municipal Building Authority (MBA)

## FUND DESCRIPTION

The MBA issued bonds in October 2012 which provided construction funds of \$7,653,500. Midvale City contributed \$1,506,500 to the MBA from the sale of the former City Hall property (655 W Center St) and the Fire Station at 607 E 7200 S. Contributions from other City funds totaled \$606,800. Combining these funding sources, \$9,766,800 was available for three major capital projects: City Hall/Justice Court, City Park improvements, and City-wide Street Lighting. All three projects were completed in fiscal year 2015.

Debt service on the MBA bonds is paid by the MBA with lease revenue from other City funds. In 2013, the MBA acquired a building in the City Park and leased it to the Boys & Girls Club. In 2017, the MBA acquired the former Midvale Middle School seminary building on Wasatch St. and leased it to the Community Action Program. Revenue from these leases reduces the annual lease payment required from the General Fund.

## BUDGET

Municipal Building Authority						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Lease Revenue - Boys and Girls Club	70,308	70,308	70,308	70,308	-	0.0%
Lease Revenue - Streetlighting Fund <sup>1</sup>	211,000	211,000	-	-	-	0.0%
Lease Revenue - Midvale City <sup>1</sup>	374,961	352,724	279,008	282,445	3,437	1.2%
Lease Revenue - Head Start	24,000	24,000	24,000	24,000	-	0.0%
Interest revenue - Bond Proceeds	-	1,145	-	-	-	-
Interest Earnings	25,150	39,801	18,000	18,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 705,419</b>	<b>\$ 698,978</b>	<b>\$ 391,316</b>	<b>\$ 394,753</b>	<b>\$ 3,437</b>	<b>0.9%</b>
<b>Expenditures:</b>						
<b>Operating</b>						
Professional Services	3,020	3,260	3,100	3,100	(160)	0.0%
<b>Debt Service</b>						
Debt Service - Principal <sup>1</sup>	510,000	520,000	245,000	255,000	(265,000)	4.1%
Debt Service - Interest <sup>1</sup>	165,169	152,931	143,216	136,653	(16,278)	-4.6%
<b>Total Debt Service</b>	<b>675,169</b>	<b>672,931</b>	<b>388,216</b>	<b>391,653</b>	<b>(281,278)</b>	<b>0.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 678,189</b>	<b>\$ 676,191</b>	<b>\$ 391,316</b>	<b>\$ 394,753</b>	<b>\$ (281,438)</b>	<b>0.9%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>27,230</b>	<b>22,787</b>	<b>-</b>	<b>-</b>		

1 The streetlight portion of the Series 2012 Bonds matured in FY2025

### At a Glance:

**Total Budget: \$394,753 | Full-Time Equivalent Employees: 0**

# Capital Projects



# Capital Projects

## FUND DESCRIPTION

The Capital Projects fund accounts for financial resources to be used for the acquisition of major capital facilities (other than those financed by enterprise or internal service fund activities).

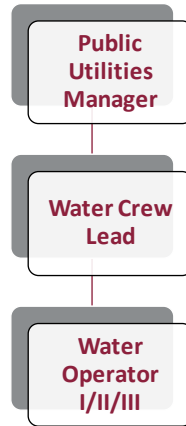
## BUDGET

Capital Projects Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Sales tax	1,024,138	1,040,375	1,030,000	1,019,700	(10,300)	-1.0%
CDBG Grant	58,397	(98,830)	-	-	-	0.0%
WFRC Grant	-	-	65,000	-	(65,000)	-100.0%
TRCC Grant	-	-	-	-	-	0.0%
Interest Earnings	164,898	331,559	100,000	100,000	-	0.0%
Proceeds from sale of assets	-	-	-	-	-	0.0%
Proceeds from borrowings	-	-	14,500,000	24,500,000	10,000,000	69.0%
Transfer from GF	1,987,600	1,281,501	3,350,000	-	(3,350,000)	-100.0%
Transfer from GF - B&C Road	-	696,808	-	-	-	0.0%
Transfer from Water Fund	-	-	4,000,000	-	(4,000,000)	-100.0%
Contribution - Highway Funds	500,000	500,000	2,460,000	500,000	(1,960,000)	-79.7%
<b>TOTAL REVENUES</b>	<b>\$ 3,735,033</b>	<b>\$ 3,751,413</b>	<b>\$ 25,505,000</b>	<b>\$ 26,119,700</b>	<b>\$ 614,700</b>	<b>2.4%</b>
<b>Expenditures:</b>						
City Bldg Improvements	24,306	-	-	-	-	0.0%
Sidewalk/Curb/Gutter replace	195,310	215,190	215,000	215,000	-	0.0%
General Plan Update	-	-	150,000	150,000	-	0.0%
Facility Maintenance	35,139	40,842	143,225	65,500	(77,725)	-54.3%
Art House Improvements	12,683	-	-	-	-	0.0%
Public Works Building Renovation	4,739	7,447	19,000,000	21,000,000	2,000,000	10.5%
Parks Master Plan/Impact Fee Study	-	-	80,000	-	(80,000)	-100.0%
Transportation Master Plan/Impact Fee Study	51,000	-	-	-	-	0.0%
Main Street Utility Upgrades	-	77,706	122,294	-	(122,294)	-100.0%
7200 S. Gateway Project	-	53,000	113,000	-	(113,000)	-100.0%
UDOT Canal Trails Grant Match	74,998	-	925,000	890,000	(35,000)	-3.8%
Fort Union Corridor Study	-	108,000	7,000	-	(7,000)	-100.0%
Porter Rockwell Trail Study	-	-	75,000	65,000	(10,000)	-13.3%
Christmas decorations	17,003	-	-	-	-	0.0%
Rail Underpass Improvements	-	-	350,000	-	(350,000)	-100.0%
Midvale Mural Program	-	-	63,000	63,000	-	0.0%
Recreation Center	-	58,030	-	-	-	0.0%
Pavement Management	1,165,655	1,454,104	1,115,000	804,700	(310,300)	-27.8%
HB244 Transportation Projects - Center Street	-	6,982	8,953,018	8,945,000	(8,018)	-0.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,580,833</b>	<b>\$ 2,021,301</b>	<b>\$ 31,311,537</b>	<b>\$ 32,198,200</b>	<b>\$ 886,663</b>	<b>2.8%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>2,154,200</b>	<b>1,730,112</b>	<b>(5,806,537)</b>	<b>(6,078,500)</b>	<b>(271,963)</b>	

# Enterprise Funds



# Public Works—Water



## DIVISION DESCRIPTION

The Water Division is accountable for providing safe and reliable culinary water to the nearly 9000 metered connections within Midvale, in compliance with all state and federal standards.

The division is responsible for all water system maintenance and operations, responding to emergency calls and system needs 24 hours a day, seven days a week.

### At a Glance:

**Total Budget: \$7,944,110 | Full-Time Equivalent Employees: 11.60**

# Public Works—Water

## BUDGET

Water Utility Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
Revenues:						
Water User Charges <sup>1</sup>	2,751,138	3,094,503	3,200,108	3,692,006	491,898	15.4%
Water user charges - Consumption <sup>1</sup>	3,162,599	3,456,586	3,998,653	4,278,559	279,906	7.0%
Water User Charges-City Owned	28,555	40,408	70,000	77,000	7,000	10.0%
Water Connection Fees <sup>2</sup>	30,864	129,347	63,600	100,000	36,400	57.2%
Water Reconnection Fees	4,250	4,050	10,000	5,000	(5,000)	-50.0%
Service Charges	50,649	50,923	54,120	56,826	2,706	5.0%
Impact Fees	-	-	100,000	-	(100,000)	-100.0%
Hydrant Rental	5,991	(628)	10,000	10,000	-	0.0%
Miscellaneous	(7)	30	-	-	-	0.0%
Interest Revenue	176,806	587,428	300,000	300,000	-	0.0%
Bond Premium Amortization	87,355	50,519	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 6,298,200</b>	<b>\$ 7,413,166</b>	<b>\$ 7,806,481</b>	<b>\$ 8,519,391</b>	<b>\$ 712,910</b>	<b>9.1%</b>
Expenditures:						
<b>Personnel</b>						
Salaries <sup>3</sup>	698,009	730,740	811,801	800,415	(11,386)	-1.4%
Overtime	19,798	21,552	26,700	30,200	3,500	13.1%
Benefits <sup>4</sup>	359,185	387,317	424,786	473,563	48,777	11.5%
Uniform Allowance	5,839	6,171	7,050	7,050	-	0.0%
<b>Total Personnel</b>	<b>1,082,831</b>	<b>1,145,780</b>	<b>1,270,337</b>	<b>1,311,228</b>	<b>40,891</b>	<b>3.2%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,486	1,955	2,500	2,500	-	0.0%
Education and Travel	10,427	6,254	16,000	16,000	-	0.0%
Postage	22,452	20,632	20,400	20,400	-	0.0%
Bank Charges <sup>5</sup>	43,979	50,739	42,940	82,000	39,060	91.0%
Equipment and Building - Repairs, Maintenance, and Supplies	48,789	64,655	78,800	78,800	-	0.0%
Medical and Safety Supplies	2,854	1,968	3,000	3,000	-	0.0%
Information Technology Equipment (Interfund) <sup>6</sup>	7,994	13,166	19,917	23,271	3,354	16.8%
Vehicle Operating Costs (Interfund) <sup>7</sup>	95,597	106,896	112,610	121,228	8,618	7.7%
Lease of Public Works Space (Interfund)	14,000	14,000	14,000	14,000	-	0.0%
Electricity	182,132	200,129	211,000	211,000	-	0.0%
Communications and Telephone	6,529	7,217	6,558	6,558	-	0.0%
Professional Services	28,459	20,146	27,600	27,600	-	0.0%
Administrative Charge (Interfund)	671,418	696,926	675,879	678,783	2,904	0.4%
Water Sampling	28,151	25,606	30,700	30,700	-	0.0%
Backflow Testing	-	-	1,300	1,300	-	0.0%
Well Equipment and Maintenance	15,126	11,122	31,000	31,000	-	0.0%
Fluoridation System Maintenance	23,316	14,392	27,000	7,000	(20,000)	-74.1%
System Maintenance, Repair, and Supplies	61,527	103,696	100,000	100,000	-	0.0%
Wholesale Water <sup>8</sup>	1,714,875	1,611,716	1,688,421	1,900,000	211,579	12.5%
Damage Contingency	1,300	-	-	-	-	0.0%
SCADA Maintenance	5,981	3,386	6,000	6,000	-	0.0%
Generator Maintenance	3,700	4,300	4,300	2,300	(2,000)	-46.5%
Miscellaneous Services	4,133	2,594	7,500	7,500	-	0.0%
Bad Debt Expense	8,204	2,736	600	600	-	0.0%
Jordan Valley Water Conservancy District Storage	96,000	25,000	25,000	25,000	-	0.0%
JVWCD Capital Projects	-	-	289,149	-	(289,149)	-100.0%
<b>Total Operating</b>	<b>3,099,429</b>	<b>3,009,231</b>	<b>3,442,174</b>	<b>3,396,540</b>	<b>(45,634)</b>	<b>-1.3%</b>

# Public Works—Water

## BUDGET CONTINUED

### Water Utility Fund Continued

	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Capital Projects</b>						
Fleet Vehicle Replacement (Interfund)	105,495	202,141	225,732	228,789	3,057	1.4%
Fleet Vehicle Additions	-	-	-	-	-	0.0%
Meters and Related Supplies	164,014	88,599	55,000	55,000	-	0.0%
Water Vault Upgrades	-	(2,223,137)	-	-	-	0.0%
700 W Vault	26,124	2,238,619	-	-	-	0.0%
Water Master Plan Projects	-	17,957	5,259,403	-	(5,259,403)	-100.0%
Other Capital Projects	50,174	184,872	1,000,000	1,000,000	-	0.0%
Depreciation	1,014,695	1,003,042	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>1,360,502</b>	<b>1,512,093</b>	<b>6,540,135</b>	<b>1,283,789</b>	<b>(5,256,346)</b>	<b>-80.4%</b>
<b>Debt Service</b>						
Bond Issuance Costs	-	152,154	-	-	-	0.0%
Debt Service - Principal <sup>9</sup>	-	-	1,084,200	1,294,450	210,250	19.4%
Debt Service - Interest <sup>9</sup>	344,538	616,505	304,098	658,103	354,005	116.4%
Amortization of Bond Discount and/or Premium	5,655	5,655	-	-	-	0.0%
<b>Total Debt Service</b>	<b>350,193</b>	<b>774,314</b>	<b>1,388,298</b>	<b>1,952,553</b>	<b>564,255</b>	<b>40.6%</b>
Contribution to CIP	-	-	4,000,000	-	(4,000,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,892,955</b>	<b>\$ 6,441,418</b>	<b>\$ 16,640,944</b>	<b>\$ 7,944,110</b>	<b>\$ (8,696,834)</b>	<b>-52.3%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>405,245</b>	<b>971,748</b>	<b>(8,834,463)</b>	<b>575,281</b>	<b>9,409,744</b>	

- 1 Scheduled water rate increases
- 2 Increased to reflect actuals
- 3 FY2026 Market, COLA, & Merit Salary Adjustments
- 4 Actual benefit costs
- 5 Increase in utility bill payment charges
- 6 Updated hardware replacement ware replacement costs distributed to departments
- 7 Increase in operating costs
- 8 Increase in Jordan Valley Water Conservancy District contract
- 9 Scheduled long-term debt payments



# Public Works—Water

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Public Works Director	0.20	0.20	0.20	0.20
Operations Superintendent	0.25	0.25	0.25	0.25
Public Utilities Manager	0.50	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.10	0.10	0.10	0.10
GIS Manager	0.25	0.25	0.25	0.25
GIS Specialist I	0.25	0.25	0.25	0.25
Engineering Inspector I	0.40	0.40	0.40	0.40
Water Crew Lead	1.00	1.00	1.00	1.00
Wastewater Crew Lead	0.10	0.10	0.10	0.10
Sample Tech/Cross Connection Administrator	1.00	1.00	1.00	1.00
Water Operator I/II/III	4.10	4.10	4.10	4.50
Wastewater Operator I/II	0.30	0.30	0.30	0.30
City Treasurer	0.30	0.30	0.30	0.30
Water Meter Technician	0.40	1.00	1.00	1.00
Finance Clerk	0.70	0.70	0.70	0.70
Water Utility Construction Crew Lead	0.50	0.50	0.50	0.50
<b>TOTAL WATER FUND</b>	<b>10.60</b>	<b>11.20</b>	<b>11.20</b>	<b>11.60</b>

# Public Works—Sewer



## DIVISION DESCRIPTION

The Sewer Division provides wastewater collection service for approximately one-third of the City. The division is responsible for all maintenance and operation of the City’s sewer system. The Sewer Division conducts routine video inspection of the sewer lines to identify breaks, bellies, protruding laterals, blockages, and other needed repairs.

The division also operates and maintains three sewer lift stations that pump wastewater under the Jordan River to South Valley Water Reclamation Facility. The division routinely unplugs pump blockages and replaces parts.

### At a Glance:

**Total Budget: \$3,959,301 | Full-Time Equivalent Employees: 6.85**

# Public Works—Sewer

## BUDGET

### Sewer Utility Fund

	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Sewer User Charges <sup>1</sup>	2,544,952	2,718,722	2,913,699	3,146,794	233,095	8.0%
Sewer User Charges-City Owned	3,803	4,651	4,500	4,500	-	0.0%
Sewer User Charges - Consumption <sup>1</sup>	806,638	961,084	1,007,382	1,087,972	80,590	8.0%
Sewer Connection Fees	1,400	20,600	32,000	32,000	-	0.0%
Service Charges and Late Fees	17,435	23,294	19,990	19,990	-	0.0%
Interest Revenue	30,109	122,871	60,000	60,000	-	0.0%
Bond Premium Amortization	11,397	13,652	-	-	-	0.0%
Proceeds from bond issuance	-	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,415,734</b>	<b>\$ 3,864,874</b>	<b>\$ 4,037,571</b>	<b>\$ 4,351,256</b>	<b>\$ 313,685</b>	<b>7.8%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>2</sup>	490,111	488,612	523,148	523,927	779	0.1%
Overtime	13,452	12,025	15,000	15,000	-	0.0%
Benefits <sup>3</sup>	256,524	271,218	285,988	307,896	21,908	7.7%
Pension Expense	(16,742)	-	-	-	-	0.0%
Uniform Allowance	2,326	2,567	3,250	2,450	(800)	-24.6%
<b>Total Personnel</b>	<b>745,671</b>	<b>774,422</b>	<b>827,386</b>	<b>849,273</b>	<b>21,887</b>	<b>2.6%</b>
<b>Operating</b>						
Subscriptions and Memberships	313	211	515	515	-	0.0%
Education and Travel	3,243	5,128	7,000	7,000	-	0.0%
Postage	10,734	8,932	8,400	8,400	-	0.0%
Bank and card processing fees <sup>4</sup>	24,616	28,219	25,000	35,000	10,000	40.0%
Maintenance, Repairs, and Supplies	16,464	17,820	18,600	18,600	-	0.0%
Maintenance and Supplies - Lift Stations	17,971	19,044	30,500	30,500	-	0.0%
Medical and Safety Supplies	2,211	699	1,000	1,000	-	0.0%
Information Technology Equipment (Interfund) <sup>5</sup>	3,837	6,125	10,978	12,226	1,248	11.4%
Vehicle Operating Costs (Interfund) <sup>6</sup>	98,408	110,040	115,922	124,794	8,872	7.7%
Lease of Public Works Space (Interfund)	42,000	42,000	42,000	42,000	-	0.0%
Electricity <sup>6</sup>	26,603	13,129	32,200	52,200	20,000	62.1%
City-Owned Utilities	1,144	987	1,296	1,296	-	0.0%
Communications and Telephone	3,628	3,606	2,219	2,219	-	0.0%
Professional Services	71,500	71,731	25,000	25,000	-	0.0%
Administrative Charge (Interfund)	351,230	400,361	420,865	424,222	3,357	0.8%
Sewer Operations (South Valley Water Reclamation Facility) <sup>7</sup>	1,376,434	1,497,252	1,547,250	1,583,055	35,805	2.3%
Damage Contingency	1,326	-	-	-	-	0.0%
Generator Maintenance	-	-	2,500	2,500	-	0.0%
Bad Debt Expense	9,771	3,169	100	100	-	0.0%
SCADA System	2,056	5,288	5,000	5,000	-	0.0%
<b>Total Operating</b>	<b>2,063,489</b>	<b>2,233,741</b>	<b>2,296,345</b>	<b>2,375,627</b>	<b>79,282</b>	<b>3.5%</b>

# Public Works—Sewer

## BUDGET CONTINUED

Sewer Utility Fund Continued						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Capital Projects</b>						
Fleet Vehicle Replacement (Interfund)	60,796	142,517	118,429	88,804	(29,625)	-25.0%
Trash Pump	1,460	2,760	-	-	-	0.0%
Depreciation	134,975	137,436	-	-	-	0.0%
Sewer Line Replacement	-	-	116,986	116,986	-	0.0%
Manhole Replacement	46,419	9,078	58,493	58,493	-	0.0%
Sewer Master Plan Projects	-	-	1,262,160	-	(1,262,160)	-100.0%
<b>Total Capital Projects</b>	<b>243,650</b>	<b>291,791</b>	<b>1,556,068</b>	<b>264,283</b>	<b>(1,291,785)</b>	<b>-83.0%</b>
<b>Debt Service</b>						
Bond Issuance Costs	-	33,400	-	-	-	0.0%
Debt Service - Principal <sup>9</sup>	-	-	229,800	279,550	49,750	21.6%
Debt Service - Interest <sup>8</sup>	128,373	186,537	115,222	190,568	75,346	65.4%
Amortization of Bond Discount and/or Premium	1,077	1,077	-	-	-	0.0%
<b>Total Debt Service</b>	<b>129,450</b>	<b>221,014</b>	<b>345,022</b>	<b>470,118</b>	<b>125,096</b>	<b>36.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,182,260</b>	<b>\$ 3,520,968</b>	<b>\$ 5,024,821</b>	<b>\$ 3,959,301</b>	<b>\$ (1,065,520)</b>	<b>-21.2%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>233,474</b>	<b>343,906</b>	<b>(987,250)</b>	<b>391,955</b>	<b>1,379,205</b>	

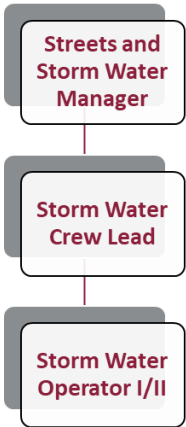
- 1 Scheduled sewer rate increases
- 2 FY2026 Market, COLA, & Merit Salary Adjustments
- 3 Actual benefit costs
- 4 Increase in utility bill payment charges
- 5 Updated hardware replacement ware replacement costs distributed to departments
- 6 Increase in operating costs
- 7 Increase in South Valley Water Reclamation Facility contract
- 8 Scheduled long-term debt payments

# Public Works—Sewer

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Public Works Director	0.20	0.20	0.20	0.20
Operations Superintendent	0.25	0.25	0.25	0.25
Public Utilities Manager	0.50	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.05	0.05	0.05	0.05
GIS Manager	0.25	0.25	0.25	0.25
GIS Specialist I	0.25	0.25	0.25	0.25
Engineering Inspector I	0.20	0.20	0.20	0.20
Wastewater Crew Lead	0.90	0.90	0.90	0.90
Water Operator I/II/III	0.50	0.90	0.90	0.50
Wastewater Operator I/II	2.70	2.70	2.70	2.70
City Treasurer	0.15	0.15	0.15	0.15
Finance Clerk	0.15	0.15	0.15	0.15
Water Utility Construction Crew Lead	0.00	0.50	0.50	0.50
<b>TOTAL SEWER FUND</b>	<b>6.35</b>	<b>7.25</b>	<b>7.25</b>	<b>6.85</b>

# Public Works—Storm Water



## DIVISION DESCRIPTION

The Storm Water division is responsible for the maintenance, cleaning, and inspection of all storm water infrastructure within the City. The goal is to ensure the storm water system is working properly during storm events to mitigate flooding and any subsequent damage. This includes street sweeping, which prevents debris from entering the storm drain system, thus hindering it from functioning. The Storm Water Division, in conjunction with the Engineering Division, is also responsible for maintaining compliance with Federal and State storm water permits. Some of the activities to maintain compliance include: Public education and outreach programs, investigating and eliminating illegal discharges into the storm drain system, monitoring and enforcing runoff and erosion control processes concerning construction activities, and minimizing adverse impacts on storm water quality after construction.

### At a Glance:

**Total Budget: \$2,318,428 | Full-Time Equivalent Employees: 8.45**

# Public Works—Storm Water

## BUDGET

Storm Water Utility Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Storm Water User Charges	2,074,434	2,082,051	2,175,144	2,175,144	-	0.0%
User Fees-City Owned Properties	15,337	15,139	15,346	15,346	-	0.0%
Service fees/late charges	9,920	11,659	10,000	10,000	-	0.0%
Utility Billing Write-Offs	-	-	-	-	-	0.0%
Building Lease Revenue (Interfund)	84,000	84,000	84,000	84,000	-	0.0%
Sundry Revenue	-	-	-	-	-	0.0%
Interest Revenue	44,636	69,809	40,000	40,000	-	0.0%
Interest Revenue-Bond Proceeds	-	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,228,327</b>	<b>\$ 2,262,658</b>	<b>\$ 2,324,490</b>	<b>\$ 2,324,490</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	591,636	619,031	662,536	667,191	4,655	0.7%
Overtime	12,114	17,585	15,000	13,000	(2,000)	-13.3%
Benefits	333,506	342,929	360,794	354,755	(6,039)	-1.7%
Pension Expense	(47,800)	-	-	-	-	0.0%
Uniform Allowance	3,285	3,112	4,050	3,400	(650)	-16.0%
<b>Total Personnel</b>	<b>892,741</b>	<b>982,657</b>	<b>1,042,380</b>	<b>1,038,346</b>	<b>(4,034)</b>	<b>-0.4%</b>
<b>Operating</b>						
Subscriptions and Memberships	374	575	1,700	700	(1,000)	-58.8%
Education and Travel	3,563	5,624	7,000	5,000	(2,000)	-28.6%
Postage	13,596	19,353	17,540	17,540	-	0.0%
Bank charges	16,492	17,498	15,225	15,225	-	0.0%
Maintenance, Repairs, and Supplies	24,828	34,406	35,600	35,600	-	0.0%
Medical and Safety Supplies	1,987	605	1,600	600	(1,000)	-62.5%
Information Technology Equipment (Interfund) <sup>2</sup>	7,704	7,974	14,653	18,305	3,652	24.9%
Vehicle Operating Costs (Interfund) <sup>3</sup>	134,960	150,912	158,978	171,146	12,168	7.7%
Electricity	2,403	2,480	2,700	3,000	300	11.1%
Communications and Telephone	3,174	2,645	3,700	3,700	-	0.0%
Professional Services	600	23,277	70,500	18,842	(51,658)	-73.3%
Administrative Charge (Interfund)	390,999	408,912	408,381	419,002	10,621	2.6%
UPDES	7,416	13,564	33,600	45,600	12,000	35.7%
Bad Debt Expense	(290)	2,369	100	100	-	0.0%
Miscellaneous Services	-	-	500	500	-	0.0%
<b>Total Operating</b>	<b>607,806</b>	<b>690,194</b>	<b>771,777</b>	<b>754,860</b>	<b>(16,917)</b>	<b>-2.2%</b>
<b>Capital Projects</b>						
Fleet Vehicle Replacement (Interfund) <sup>7</sup>	154,875	234,384	93,282	113,243	19,961	21.4%
Depreciation	212,623	212,623	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>367,498</b>	<b>447,007</b>	<b>93,282</b>	<b>113,243</b>	<b>19,961</b>	<b>21.4%</b>
<b>Debt Service</b>						
Debt Service - Principal <sup>4</sup>	-	-	386,000	390,000	4,000	1.0%
Debt Service - Interest <sup>4</sup>	36,413	36,113	27,254	21,978	(5,276)	-19.4%
<b>Total Debt Service</b>	<b>36,413</b>	<b>36,113</b>	<b>413,254</b>	<b>411,978</b>	<b>(1,276)</b>	<b>-0.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,904,458</b>	<b>\$ 2,155,971</b>	<b>\$ 2,320,693</b>	<b>\$ 2,318,428</b>	<b>\$ (2,265)</b>	<b>-0.1%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>323,869</b>	<b>106,687</b>	<b>3,797</b>	<b>6,062</b>	<b>2,265</b>	

# Public Works—Storm Water

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Updated hardware replacement ware replacement costs distributed to departments
- 3 Increase in operating costs
- 4 Scheduled long-term debt payments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Public Works Director	0.20	0.20	0.20	0.20
Deputy Director	0.05	0.05	0.05	0.05
Operations Superintendent	0.25	0.25	0.25	0.25
Streets and Storm Water Manager	0.50	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.35	0.35	0.35	0.35
GIS Manager	0.15	0.15	0.15	0.15
GIS Specialist I	0.15	0.15	0.15	0.15
Engineering Inspector I	0.40	0.40	0.40	0.40
Storm Water Crew Lead	1.00	1.00	1.00	1.00
Storm Water Operator I/II	2.00	2.00	3.00	3.00
Equipment Operator I/II	1.00	1.00	0.00	0.00
Storm Water Coordinator	1.00	1.00	1.00	1.00
Storm Water Inspector	1.00	1.00	1.00	1.00
City Treasurer	0.10	0.10	0.10	0.10
Finance Clerk	0.05	0.05	0.05	0.05
<b>TOTAL STORM WATER FUND</b>	<b>8.45</b>	<b>8.45</b>	<b>8.45</b>	<b>8.45</b>



# Public Works—Sanitation

## DIVISION DESCRIPTION

The Sanitation Division oversees all of the City’s solid waste programs including curbside garbage and recycle pick-up, the bulky waste and glass recycling programs and manages the contract between the City and its contracted hauler.

## BUDGET

Sanitation Utility Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Charges for Services-First Can and Recycle <sup>1</sup>	1,112,511	1,234,464	1,289,318	1,316,136	26,818	2.1%
Pickup Fee-Second Can <sup>1</sup>	215,170	241,616	255,996	261,489	5,493	2.1%
Utility Billing Write-Offs	-	-	-	-	-	0.0%
Sanitation Dumpster Fees	17,009	14,399	21,000	21,000	-	0.0%
Service Charges and Late Fees	9,310	12,538	11,000	11,000	-	0.0%
Interest Revenue	2,962	7,324	3,000	3,000	-	0.0%
Investment Gain/(Loss)	185,021	279,779	-	-	-	0.0%
Contrib from General Fund	8,100	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,550,083</b>	<b>\$ 1,790,120</b>	<b>\$ 1,580,314</b>	<b>\$ 1,612,625</b>	<b>\$ 32,311</b>	<b>2.0%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>2</sup>	14,673	14,088	16,637	16,618	(19)	-0.1%
Benefits <sup>3</sup>	7,009	6,130	6,968	8,267	1,299	18.6%
Pension Expense	(2,725)	-	-	-	-	0.0%
<b>Total Personnel</b>	<b>18,957</b>	<b>20,218</b>	<b>23,605</b>	<b>24,885</b>	<b>1,280</b>	<b>5.4%</b>
<b>Operating</b>						
Postage	10,734	11,608	11,300	11,300	-	0.0%
Bank charges	10,469	11,361	11,000	11,000	-	0.0%
I.T. Equipment	-	-	-	191	191	0.0%
Communications and Telephone	42	41	40	40	-	0.0%
Administrative Charges	82,879	103,959	109,398	116,121	6,723	6.1%
Landfill Fees <sup>4</sup>	223,584	263,768	320,000	449,000	129,000	40.3%
Waste Disposal Fees <sup>4</sup>	626,928	667,658	746,700	616,700	(130,000)	-17.4%
Bulky Waste Disposal Fees <sup>4</sup>	55,058	58,522	73,259	70,259	(3,000)	-4.1%
Recycling Disposal Fees <sup>4</sup>	269,061	271,116	294,812	290,812	(4,000)	-1.4%
Recycling Tipping Fees <sup>4</sup>	10,815	18,346	24,500	22,000	(2,500)	-10.2%
Bad Debt Expense	4,330	2,240	200	200	-	0.0%
Misc. Services	-	-	500	-	(500)	-100.0%
<b>Total Operating</b>	<b>1,293,900</b>	<b>1,408,619</b>	<b>1,591,709</b>	<b>1,587,623</b>	<b>(4,086)</b>	<b>-0.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,312,857</b>	<b>\$ 1,428,837</b>	<b>\$ 1,615,314</b>	<b>\$ 1,612,508</b>	<b>\$ (2,806)</b>	<b>-0.2%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>237,226</b>	<b>361,283</b>	<b>(35,000)</b>	<b>117</b>	<b>35,117</b>	

### At a Glance:

**Total Budget: \$1,612,508 | Full-Time Equivalent Employees: 0.15**

# Public Works—Sanitation

## BUDGET CONTINUED

- 1 Proposed Rate Increase - From \$12.59 to \$12.84 for Garbage and \$4.31 to \$4.40 for Recycling
- 2 FY2026 Market, COLA, & Merit Salary Adjustments
- 3 Actual benefit costs
- 4 Update to ACE Contract & Landfill Fees

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Public Works Director	0.05	0.05	0.05	0.05
City Treasurer	0.05	0.05	0.05	0.05
Finance Clerk	0.05	0.05	0.05	0.05
<b>TOTAL SANITATION FUND</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>

# Public Works—Street Lighting

## DIVISION DESCRIPTION

The Streetlight Division oversees the maintenance, repairs and installation/removal of streetlights throughout the City. This work is contracted through Salt Lake County and coordinated by the Streets Division Manager and Lead.

## BUDGET

Street Lighting Utility Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Street Lighting User Charges	401,104	402,898	413,875	413,875	-	0.0%
User Fees - City Owned Properties	4,718	3,463	3,888	3,888	-	0.0%
Service Charges and Late Fees	2,305	2,778	2,500	2,500	-	0.0%
Interest Revenue	5,338	8,357	4,000	4,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 413,465</b>	<b>\$ 417,496</b>	<b>\$ 424,263</b>	<b>\$ 424,263</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	11,301	10,490	11,015	12,549	1,534	13.9%
Benefits <sup>2</sup>	5,768	4,775	5,100	6,986	1,886	37.0%
Pension Expense	(642)	-	-	-	-	0.0%
<b>Total Personnel</b>	<b>16,427</b>	<b>15,265</b>	<b>16,115</b>	<b>19,535</b>	<b>3,420</b>	<b>21.2%</b>
<b>Operating</b>						
Postage	14,312	14,143	13,900	13,900	-	0.0%
Bank Charges	3,228	3,395	3,400	3,400	-	0.0%
Equipment, Supplies, and Maintenance	53,467	89,403	81,200	81,200	-	0.0%
I.T. Equipment	-	-	-	176	176	0.0%
Electricity	31,840	33,033	40,000	40,000	-	0.0%
Communications/Telephone	42	41	40	40	-	0.0%
Administrative Charge (Interfund)	33,702	33,196	31,960	38,621	6,661	20.8%
Professional Services	-	-	100,000	-	(100,000)	-100.0%
Bad Debt Expense	2,132	726	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>138,723</b>	<b>173,937</b>	<b>271,500</b>	<b>178,337</b>	<b>(93,163)</b>	<b>-34.3%</b>
<b>Debt Service</b>						
Lease Payment to MBA (Interfund) <sup>5</sup>	211,000	211,000	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 366,150</b>	<b>\$ 400,202</b>	<b>\$ 287,615</b>	<b>\$ 197,872</b>	<b>\$ (89,743)</b>	<b>-31.2%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>47,315</b>	<b>17,294</b>	<b>136,648</b>	<b>226,391</b>	<b>89,743</b>	

### At a Glance:

**Total Budget: \$197,872 | Full-Time Equivalent Employees: 0.15**

# Public Works—Street Lighting

## BUDGET CONTINUED

- 1 FY2026 Market, COLA, & Merit Salary Adjustments
- 2 Actual benefit costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Streets and Storm Water Manager	0.05	0.05	0.05	0.05
City Treasurer	0.05	0.05	0.05	0.05
Finance Clerk	0.05	0.05	0.05	0.05
<b>TOTAL STREET LIGHTING FUND</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>

# Telecommunications

## FUND DESCRIPTION

The Telecommunications Fund was established to manage revenue and expenses from UTOPIA customers. UTOPIA (short for Utah Telecommunications Open Infrastructure Agency) was formed by 16 Utah cities as a way to provide critical telecommunications infrastructure to residents. UTOPIA builds and manages a fiber-to-the-premises network, offering today's fastest technology connected directly to residents' homes or offices without having to share bandwidth with others. The user fees collected by UTOPIA users are paid directly to UTOPIA to provide infrastructure for the system.

## BUDGET

Telecommunications Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
Interest revenue	4,152	9,136	10,000	10,000	-	0.0%
Miscellaneous	543,104	266,187	285,585	305,308	19,723	6.9%
User fees (CUE)	13,305	11,985	11,100	10,380	(720)	-6.5%
Service charges	(438)	74	100	100	-	0.0%
Transfer from General Fund	702,484	695,612	692,985	693,248	263	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,262,607</b>	<b>\$ 982,994</b>	<b>\$ 999,770</b>	<b>\$ 1,019,036</b>	<b>\$ 19,266</b>	<b>1.9%</b>
<b>Expenditures:</b>						
<b>Operating</b>						
User Fee Payments to UTOPIA	14,436	10,366	10,545	10,026	(519)	-4.9%
<b>Debt Service</b>						
UTOPIA Pledge Payments (Debt Service)	950,813	969,829	989,225	1,009,010	19,785	2.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 965,249</b>	<b>\$ 980,195</b>	<b>\$ 999,770</b>	<b>\$ 1,019,036</b>	<b>\$ 19,266</b>	<b>1.9%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>297,358</b>	<b>2,799</b>	<b>-</b>	<b>-</b>	<b>-</b>	

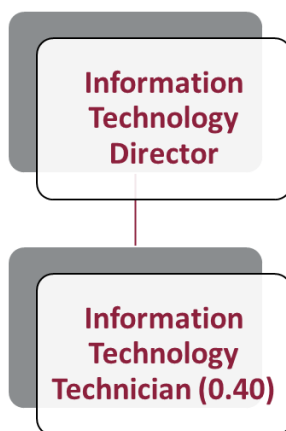
### At a Glance:

**Total Budget: \$1,019,036 | Full-Time Equivalent Employees: 0**

# Internal Service Funds



# Internal Service Fund—Information Technology



## FUND DESCRIPTION

The Information Technology Fund was established to provide maintenance for the City's information technology hardware, software, and infrastructure. The Information Technology fund collects an annual fee for this service. The Information Technology Fund also collects replacement funds for each department in anticipation of replacing computers at the end of their useful life (four years for desktop computers, three years for laptops).

### At a Glance:

**Total Budget: \$577,329 | Full-Time Equivalent Employees: 0.40**

# Internal Service Fund—Information Technology

## BUDGET

### Information Technology Internal Service Fund

	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
General Fund contribution <sup>1</sup>	153,364	119,492	167,511	249,764	82,253	49.1%
Water contribution <sup>1</sup>	7,910	13,006	19,918	21,623	1,705	8.6%
Storm Water contribution <sup>1</sup>	7,704	7,974	14,653	16,844	2,191	15.0%
RDA contribution <sup>1</sup>	5,960	6,009	9,975	12,731	2,756	27.6%
Sewer contribution <sup>1</sup>	3,837	5,866	10,978	11,430	452	4.1%
Fleet contribution <sup>1</sup>	2,475	2,140	3,702	5,402	1,700	45.9%
Streetlight contribution <sup>1</sup>	-	-	-	176	176	0.0%
Sanitation contribution <sup>1</sup>	-	-	-	191	191	0.0%
Interest Earned	32,460	-	-	-	-	0.0%
Proceeds from sale of assets	3,807	3,600	3,600	3,600	-	0.0%
Transfer from other funds	-	50,000	50,000	-	(50,000)	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 217,517</b>	<b>\$ 208,087</b>	<b>\$ 280,337</b>	<b>\$ 321,761</b>	<b>\$ 41,424</b>	<b>14.8%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>2</sup>	23,306	26,119	26,062	29,844	3,782	14.5%
Overtime	21	-	-	-	-	0.0%
Benefits <sup>3</sup>	10,213	10,689	10,821	15,924	5,103	47.2%
<b>Total Personnel</b>	<b>33,540</b>	<b>36,808</b>	<b>36,883</b>	<b>45,768</b>	<b>8,885</b>	<b>24.1%</b>
<b>Operating</b>						
Communications and Telephone	167	128	161	161	-	0.0%
<b>Capital Projects</b>						
Hardware	32,294	77,037	72,200	82,400	10,200	14.1%
Software	53,304	67,372	359,948	348,000	(11,948)	-3.3%
City-Wide Software Initiative	-	-	-	-	-	-
Infrastructure	12,079	-	74,598	81,000	6,402	8.6%
Internet	-	-	20,000	20,000	-	0.0%
Depreciation Expense	25,868	30,650	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>123,545</b>	<b>175,059</b>	<b>526,746</b>	<b>531,400</b>	<b>4,654</b>	<b>0.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 157,252</b>	<b>\$ 211,995</b>	<b>\$ 563,790</b>	<b>\$ 577,329</b>	<b>\$ 13,539</b>	<b>2.4%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>60,265</b>	<b>(3,908)</b>	<b>(283,453)</b>	<b>(255,568)</b>	<b>27,885</b>	

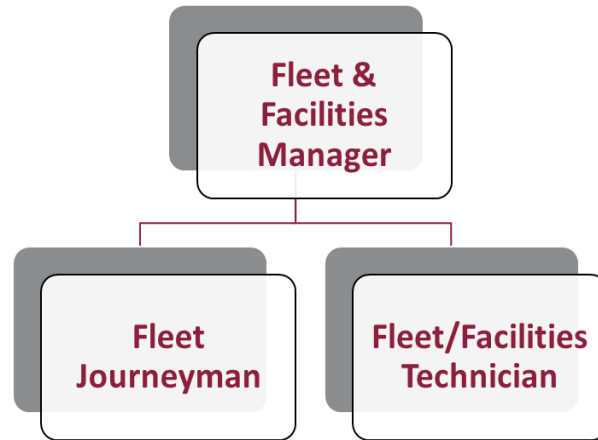
- 1 Distributing City-wide software to departments - increases for updated server replacement costs
- 2 FY2026 Market, COLA, & Merit Salary Adjustments
- 3 Actual benefit costs

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Information Technology Technician	0.40	0.40	0.40	0.40
<b>TOTAL IT INTERNAL SERVICE FUND</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>



# Internal Service Fund—Fleet



## FUND DESCRIPTION

The Fleet Division is responsible for providing safe and operable vehicles and equipment for use by all City Departments. This includes purchasing, maintenance and repairs, surplus and providing operator use and safety training. The division currently maintains 50 large and light duty vehicles and upwards of 45 small engine equipment.

### At a Glance:

**Total Budget: \$2,036,913 | Full-Time Equivalent Employees: 1.93**

# Internal Service Fund—Fleet

## BUDGET

Fleet Internal Service Fund						
	Actual FY2023	Actual FY2024	Amended FY2025	Final FY2026	Difference	Percent Change
<b>Revenues:</b>						
General Fund Charges for Services - Operations <sup>1</sup>	216,500	242,088	255,027	274,545	19,518	7.7%
Water Utility Fund Charges for Services - Operations <sup>1</sup>	95,597	106,896	112,610	121,228	8,618	7.7%
Sewer Utility Fund Charges for Service - Operations <sup>1</sup>	98,408	110,040	115,922	124,794	8,872	7.7%
Storm Drain Utility Fund Charges for Service - Operations <sup>1</sup>	134,960	150,912	158,978	171,146	12,168	7.7%
General Fund Charges for Service - Capital <sup>2</sup>	205,688	218,978	236,213	199,281	(36,932)	-15.6%
Water Utility Fund Charges for Services - Capital <sup>2</sup>	105,495	202,141	225,732	228,789	3,057	1.4%
Sewer Utility Fund Charges for Services - Capital <sup>2</sup>	60,796	142,517	118,429	88,804	(29,625)	-25.0%
Storm Drain Utility Fund Charges for Services - Capital <sup>2</sup>	154,875	234,384	93,282	113,243	19,961	21.4%
Proceeds From Insurance	6,700	2,462	-	-	-	0.0%
Interest Earnings	120,990	173,582	4,800	4,800	-	0.0%
Sales of Fixed Assets <sup>2</sup>	7,010	169,149	599,583	336,178	(263,405)	-43.9%
<b>TOTAL REVENUES</b>	<b>\$ 1,207,019</b>	<b>\$ 1,753,149</b>	<b>\$ 1,920,576</b>	<b>\$ 1,662,808</b>	<b>\$ (257,768)</b>	<b>-13.4%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>3</sup>	107,483	142,461	152,975	166,232	13,257	8.7%
Overtime	1,392	1,361	2,800	2,800	-	0.0%
Benefits <sup>4</sup>	49,867	58,851	62,174	81,333	19,159	30.8%
Pension Expense	(8,473)	-	-	-	-	0.0%
Uniform Allowance <sup>1</sup>	1,254	1,618	1,850	1,850	-	0.0%
<b>Total Personnel</b>	<b>151,523</b>	<b>204,291</b>	<b>219,799</b>	<b>252,215</b>	<b>32,416</b>	<b>14.7%</b>
<b>Operating</b>						
Administrative Charge <sup>1</sup>	92,375	100,879	125,005	128,685	3,680	2.9%
Subscriptions and Memberships	247	920	500	500	-	0.0%
Tool Allowance <sup>1</sup>	1,019	1,052	1,500	1,500	-	0.0%
Information Technology Equipment (Interfund) <sup>5</sup>	2,475	2,140	3,702	5,402	1,700	45.9%
Communications and Telephone	733	1,225	3,100	3,100	-	0.0%
Education and Training	3,405	598	4,000	4,000	-	0.0%
Gasoline	92,708	74,742	100,000	80,000	(20,000)	-20.0%
Oil	4,116	2,012	3,500	3,500	-	0.0%
Tires	6,121	7,138	8,000	6,000	(2,000)	-25.0%
Parts	32,161	33,946	30,000	30,000	-	0.0%
Outside Repairs	6,948	13,814	35,000	5,000	(30,000)	-85.7%
Shop Supplies	2,151	2,284	4,100	1,100	(3,000)	-73.2%
Safety Equipment	-	-	600	400	(200)	-33.3%
Insurance	142,638	146,444	130,000	147,512	17,512	13.5%
<b>Total Operating</b>	<b>387,097</b>	<b>387,194</b>	<b>449,007</b>	<b>416,699</b>	<b>(32,308)</b>	<b>-7.2%</b>
<b>Capital Projects</b>						
Depreciation Expense	387,590	453,732	-	-	-	0.0%
Vehicle Purchases <sup>2</sup>	-	-	1,464,821	1,367,999	(96,822)	-6.6%
<b>Total Capital Projects</b>	<b>387,590</b>	<b>453,732</b>	<b>1,464,821</b>	<b>1,367,999</b>	<b>(96,822)</b>	<b>-6.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 926,210</b>	<b>\$ 1,045,217</b>	<b>\$ 2,133,627</b>	<b>\$ 2,036,913</b>	<b>\$ (96,714)</b>	<b>-4.5%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>280,809</b>	<b>707,932</b>	<b>(213,051)</b>	<b>(374,105)</b>	<b>(161,054)</b>	

# Internal Service Fund—Fleet

## BUDGET CONTINUED

- 1 Changes in operating costs
- 2 Scheduled vehicle replacement
- 3 FY2026 Market, COLA, & Merit Salary Adjustments
- 4 Actual benefit cost
- 5 Distributing City-wide software to departments

## STAFFING

Position	FY2023	FY2024	FY2025	Final FY2026
Public Works Director	0.05	0.05	0.05	0.05
Operations Superintendent	0.10	0.10	0.10	0.00
Fleet/Facilities/Park Superintendent	0.50	0.50	0.50	0.33
Fleet Foreman	0.80	0.80	0.80	0.80
Fleet/ Facilities Journeyman	0.00	0.00	0.00	0.75
<b>TOTAL FLEET FUND</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.93</b>

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